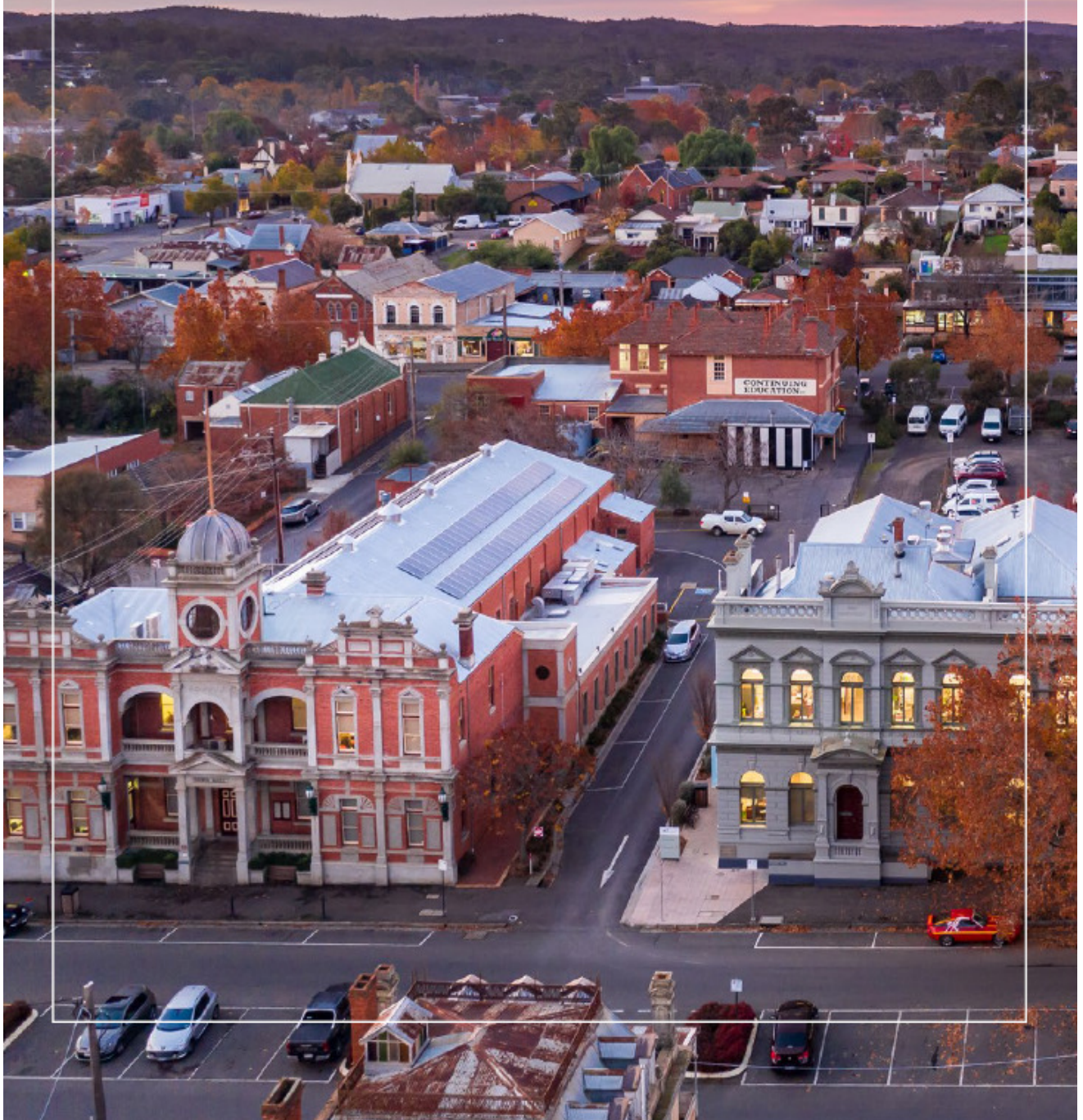


MOUNT ALEXANDER SHIRE COUNCIL BUDGET REPORT 2020/2021



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Mayor's Introduction

When we started to develop this budget in 2019 we could never have foreseen the impact that coronavirus (COVID-19) would have on our community, the country and world. The global pandemic changed so many aspects of the way we live, and the impact will be felt for some time to come. Councillors are full of admiration for how our community banded together to support one another during this time, while helping to minimise the spread of infection in our region.

After much discussion between Councillors and staff, we decided to delay our budget to enable us to plan our response to the impacts of COVID-19. Some of the items we have introduced as a result include:

- Increased investment in tourism destination marketing and promotion.
- Further support for Section 86 committees to help them maintain sporting reserves and facilities.
- Development and implementation of a Social and Economic Recovery Plan.
- Mental health training and promotion for our community, including businesses.
- Funding to re-activate and re-engage with volunteers.
- A waiver of a number of registration and permit fees, such as accommodation, food stalls and events to support local businesses and events to continue to operate in these challenging times.
- Development of an online platform to help promote and support our creative and artistic industries.

From the initial budget drafted in April, we have secured additional funding for our capital and operational programs, and this, along with a re-ordering of the priority of capital projects, has allowed us to reallocate funds to support the delivery of operational activities for our community.

These are unprecedented times, and we will continue to support our community to get back on its feet as we recover from this pandemic.

We introduced some initial relief measures in April 2020 to help the community and local businesses manage some of the immediate impacts of COVID-19. These included rate and fee payment extensions, the development of a COVID-19 financial hardship policy, the fast tracking of payments to suppliers and a reduction in commercial rents in our buildings for significantly impacted businesses.

Our 2020/2021 budget includes provision for more than 100 essential services. These include the management of local roads, bridges and drains, collection of rubbish and recycling, delivery of maternal and child health programs, the provision of aged care and disability services, continuation of a range of youth programs including mental health first aid training, maintenance and improvement of play spaces and public parks and gardens, and more.

Along with these programs our \$45.9 million budget for the year ahead includes a small number of new initiatives and a mix of capital works.

Capital works highlights include:

- Final stage of works to upgrade drainage in Saint Street in Castlemaine.
- Works on stage one of Muckleford-Castlemaine Road.
- A range of works funded by the Local Roads and Community Infrastructure Program, including installation of a pedestrian crossing in Barker Street near Parker Street in Castlemaine.
- An additional water truck to support unsealed road grading.
- Sealing of footpaths in the Chewton town centre.
- Small town streetscape upgrades in Elphinstone, Campbells Creek and Taradale over two years.
- Improvements to the Norwood Hill Recreation Reserve in Castlemaine.
- Improvements to accessibility at community facilities such as Baringhup Hall and renewal of recreation facilities in several townships including Guildford, Taradale and Castlemaine.
- Ongoing renewal of important community assets such as our road network, bridges, footpaths and drains.

The proposed budget also includes a number of new and continuing initiatives to help fulfil our vision of an innovative, creative and connected community. These include:

- Delivery of the supported playgroups program.
- Continuation of highly valued and quality programs in aged and disability services through the Commonwealth Home Support Program and the State Government's Home and Community Care Program.
- Support for community lunch programs in Maldon, Newstead and Castlemaine.
- Delivery of the FReeZA and Engage! programs for young people aged 12 to 25 years.
- Ongoing support for the LGBTQI and Indigenous communities.
- Implementation of the Gender Equity Bill as part of a state-wide pilot program.
- Further investment in street tree planting.
- Essential conservation works on the fountain and front entrance to Castlemaine Botanical Gardens as part of the conservation management plan.
- Working with the community to reduce emissions in response to our declaration of a climate emergency.
- Rejuvenation of the Maldon town centre, in a two-year project that will see power lines moved underground in stage one and works undertaken in stage two to make the main streets more pedestrian friendly.

As a rural council we need to secure grants from state and federal governments to help us deliver projects and services for the community. We have received more than \$6.85 million in additional funds through grants in 2019/2020. We are extremely grateful for the \$4.5 million grant from the State Government to help rejuvenate the historic Maldon streetscape. We will continue to lobby and apply for further support for important projects for our community.

Our 2020/2021 budget proposes an increase to average rate income of 2%, in line with the State Government's Fair Go Rates System. This increase will allow us to continue to deliver our existing services at current levels. It means we do not have to make the difficult decision to cut services, and will help to ensure the long-term sustainability of our organisation. If anyone is having difficulty paying your rates, I encourage them to contact our Rates Team on 5471 1700. The change in individual rates will vary based on the valuation of each property, which are now revalued annually as required by the Victorian Government.

Kerbside bin collection charges will increase by an average of 3% per property. This equates to about a \$13 increase for small bins and \$19 increase for larger bins. If you would like a smaller bin please contact our Customer Service Team. It is challenging to reduce costs further for rubbish and recycling due to the general rise in the costs of waste management in the face of global recycling challenges, increases to the cost of the compulsory State Government landfill levy and the expense of landfill cell rehabilitation.

I urge everyone to read the budget to understand our priorities for the year ahead. We welcome your feedback and ideas so please get in touch by 5.00pm on Wednesday 15 July. Find out how to provide feedback at www.mountalexander.vic.gov.au/HaveYourSay.

As we look to the next 12 months there are many unknowns, yet I feel comfort in the knowledge that we are a close-knit community and are well placed to get through this pandemic stronger than ever. On behalf of Councillors and staff, I wish you all the best for a safe and healthy year ahead.

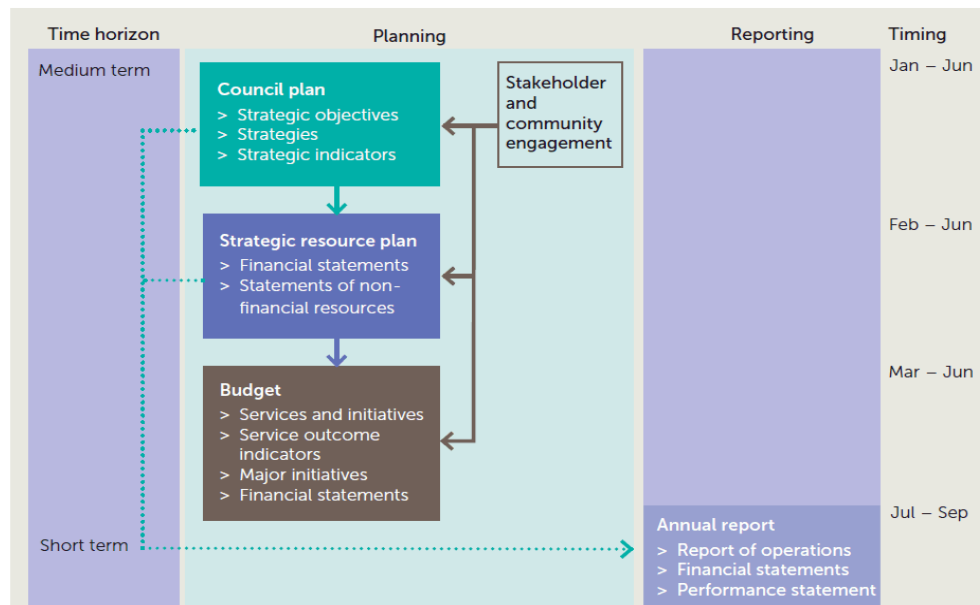
Cr Christine Henderson
Mayor of Mount Alexander Shire Council

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Legislative Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

Feeding in to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

1.2 Our purpose

Our vision

*Mount Alexander:
Innovative. Creative. Connected.*

Our principles

Mount Alexander Shire Council will:

- *listen to our communities, respect their views and respond openly and responsibly*
- *insist on integrity, equity and fairness in delivering services and facilities*
- *be progressive and innovative*
- *advocate for our shire and collaborate with others for the benefit of our region.*

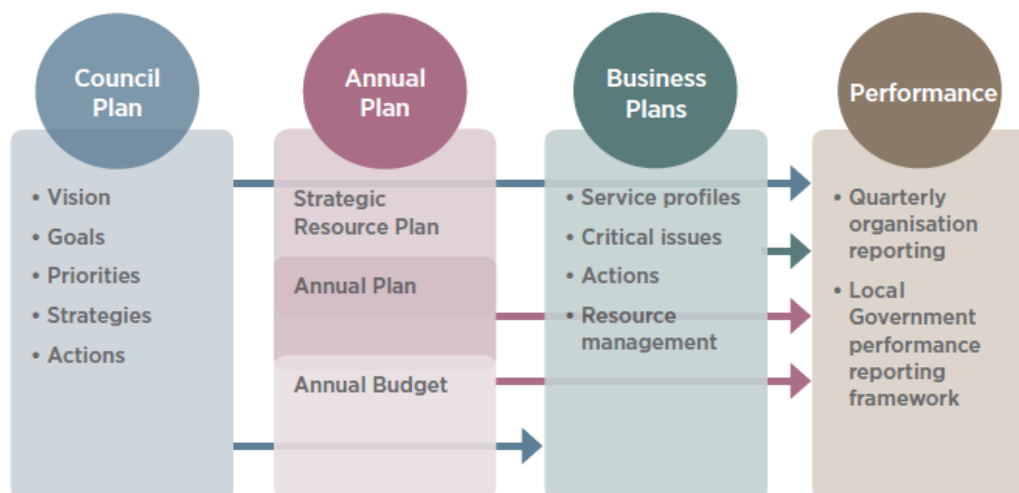
1.3 Strategic objectives

Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the pillars as set out in the four year Council Plan 2017-2021. The three pillars described in the Council Plan are:

Our people	<ul style="list-style-type: none">- socially connected, safe and inclusive communities- local services that support the needs of our community- improved health and wellbeing- a welcoming place for all
Our place	<ul style="list-style-type: none">- well managed assets for now and into the future- a clean and green community- well planned-for growth
Our economy	<ul style="list-style-type: none">- a creative and innovative economy- great opportunities for education and technology- an innovative and sustainable organisation

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



The tables below provides Council's net operating costs to deliver on-going and one off operational projects.

2.1 Our People

Population | Health | Wellbeing | Support | Resilience | Partnerships | Social services | Connections | Venues | Events

Services

Service area	Description of services provided		2019/20	2020/21
			Budget \$'000	Budget \$'000
Aged and Disability Services	Assesses and plans services for older people and people with disabilities to enable them to remain living independently. This includes services for home care, personal care, respite, delivered meals, home safety as well as social support programs for isolated older people.	<i>Exp</i>	(2,338)	(2,436)
		<i>Rev</i>	2,042	2,159
		NET	(296)	(278)
Community Safety and Amenity	Improves safety and amenity in the shire by supervising school crossings, controlling domestic animals and livestock, regulating parking, issuing local law permits and infringement notices, and providing information and advice to the community.	<i>Exp</i>	(800)	(837)
		<i>Rev</i>	449	445
		NET	(351)	(392)
Communication	Provides information to the community about our programs and services through media, social media, advertising, newsletters and web. Assists and provides advice to staff on sharing information and engaging with the community.	<i>Exp</i>	(354)	(673)
		<i>Rev</i>	0	133
		NET	(354)	(540)
Community Partnerships	Works with local residents, community organisations and service providers to build community capacity and strengthen our engagement with the community.	<i>Exp</i>	(463)	(697)
		<i>Rev</i>	0	99
		NET	(463)	(598)
Venue Coordination and Events	Provides hire and management services for public venues, support of events within the shire, as well as cleaning and maintenance of public restrooms.	<i>Exp</i>	(1,478)	(1,501)
		<i>Rev</i>	52	33
		NET	(1,426)	(1,468)

2.1 continued

Service area	Description of services provided		2019/20 Budget \$'000	2020/21 Budget \$'000
Customer Service	Assists customers with general enquiries, shares information, registers community requests for service and processes payments.	<i>Exp</i>	(411)	(413)
		<i>Rev</i>	0	0
		NET	(411)	(413)
Emergency Management	Develops and implements strategies to increase the emergency management capability of the shire and community. Undertakes prevention measures to reduce risk from fire hazards.	<i>Exp</i>	(238)	(251)
		<i>Rev</i>	129	129
		NET	(109)	(122)
Environmental Health	Conducts inspections and maintains registrations for food and public health businesses, including registration and approval of temporary food permits, assessment of septic tank applications as well as investigation of complaints.	<i>Exp</i>	(317)	(331)
		<i>Rev</i>	146	164
		NET	(171)	(167)
Executive	Strategically manages the organisation in keeping with the requirements of good governance, legislation and strategic policy.	<i>Exp</i>	(1,055)	(1,148)
		<i>Rev</i>	0	0
		NET	(1,055)	(1,148)
Library Operations	Provides accessible information and resources for the recreational, cultural, educational and social development of our community. The service is provided by Goldfields Library Corporation via the library located in Castlemaine.	<i>Exp</i>	(527)	(538)
		<i>Rev</i>	19	1
		NET	(508)	(537)
Maternal and Child Health	Provides consultations, information, referrals, advice and support for children from birth to school age and their families.	<i>Exp</i>	(444)	(475)
		<i>Rev</i>	247	263
		NET	(197)	(212)
Organisational Capability	Provides strategic and operational organisation capability support including human resource and industrial relations strategies, policies and procedures.	<i>Exp</i>	(1,541)	(2,256)
		<i>Rev</i>	1	368
		NET	(1,540)	(1,888)
Records	Receives, stores, retrieves and archives records and ensures legislative and privacy requirements are met.	<i>Exp</i>	(465)	(310)
		<i>Rev</i>	0	0
		NET	(465)	(310)
Youth Development	Works in partnership with young people and the community, organisations and service providers to support and promote initiatives, activities and programs that strengthen young people's connections and place within the community.	<i>Exp</i>	(159)	(174)
		<i>Rev</i>	65	65
		NET	(94)	(109)

Major Initiatives

1) Federal and State Governments will continue to part fund the Commonwealth Home Support Program and Home and Community Care Program to deliver quality and innovative programs in aged and disability services until 30 June 2022.

Other Initiatives

- 2) To better support events within the Shire, \$10,000 has been allocated for the purchase of a traffic management trailer and signage, along with training for community members.
- 3) We will continue to support the much valued community lunch programs in Maldon, Newstead and Castlemaine (\$20,000).
- 4) Design of thermal comfort facilities for the Castlemaine Market Building - \$62,000.

2.1 continued

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Wellbeing - Families and Children	Participation	Participation in MCH service (Percentage of children enrolled who participate in the MCH)	$\frac{\text{Number of children who attend the MCH service at least once (in the year)}}{\text{Number of children enrolled in the MCH service}} \times 100$
Wellbeing - Families and Children	Participation	Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	$\frac{\text{Number of Aboriginal children who attend the MCH service at least once (in the year)}}{\text{Number of Aboriginal children enrolled in the MCH service}} \times 100$
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	$\frac{\text{Sum of the number of active library borrowers in the last 3 financial years}}{\text{Sum of the population in the last 3 financial years}}$
Animal Management	Health and safety	Percentage of successful animal management prosecutions (Number of successful animal management prosecutions as a percentage of animal management prosecutions multiplied by 100)	$\frac{\text{Number of successful animal management prosecutions}}{\text{total number of animal management prosecutions}} \times 100$
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	$\frac{\text{Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up}}{\text{Number of critical non-compliance notifications and major non-compliance notifications about food premises}} \times 100$

2.2 Our Place

Buildings | Sport and recreation facilities | Roads | Footpaths | Drainage | Trails | Playgrounds | Gardens | Natural environment | Waste | Recycling | Heritage

Services

Service area	Description of services provided		2019/20	2020/21
			Budget	Budget
			\$'000	\$'000
Active Communities	Provides advice on local recreational needs and facility use and planning, support for sports and recreation clubs, while running special projects and events to promote and develop healthy physical activity in the shire.	<i>Exp</i>	(517)	(576)
		<i>Rev</i>	58	0
		<i>NET</i>	(459)	(576)
Community Buildings and Property Management	Prepares maintenance and management programs for our buildings, pavilions and other community assets to maximise value and use. The service also facilitates management and strategic planning for our building, land, commercial and community leases and licences.	<i>Exp</i>	(1,323)	(1,919)
		<i>Rev</i>	188	740
		<i>NET</i>	(1,135)	(1,179)
Environment and Sustainability	Develops environmental policy, coordinates and implements environmental projects and works with other services to improve our environmental performance, including climate change initiatives.	<i>Exp</i>	(199)	(220)
		<i>Rev</i>	0	0
		<i>NET</i>	(199)	(220)
Infrastructure	Designs, contract manages and supervises our capital works program. Undertakes safety and condition inspections of roads, bridges and footpaths, and maintains the asset management system while overseeing community infrastructure development.	<i>Exp</i>	(947)	(4,154)
		<i>Rev</i>	190	3,538
		<i>NET</i>	(757)	(616)
Parks and Gardens	Manages key parks and recreation areas including Castlemaine Botanical Gardens, Maldon Gardens and Victory Park, as well as managing street trees, tree planting and removal, in addition to planning and strategies.	<i>Exp</i>	(2,311)	(2,420)
		<i>Rev</i>	32	43
		<i>NET</i>	(2,279)	(2,377)
Recreation Facilities	Oversees the management, use and development of sports grounds and pavilions. Provides advice on recreational needs, facility use and planning to provide access to well-maintained sporting and recreation facilities.	<i>Exp</i>	(2,177)	(2,412)
		<i>Rev</i>	142	224
		<i>NET</i>	(2,035)	(2,188)
Roads and Paths	Undertakes maintenance and renewal of our roads, bridges, paths and drainage. This includes maintenance grading, patrol patching, periodic gravel and bituminous resurfacing, road and intersection renewals, road markings, signage, drain clearance and street sweeping.	<i>Exp</i>	(9,686)	(10,194)
		<i>Rev</i>	2,654	1,941
		<i>NET</i>	(7,032)	(8,253)
Waste Management	Manages the waste management facilities at Castlemaine and Maldon. Provides kerbside waste and recycling collection, and develops and implements waste and resource recovery strategies.	<i>Exp</i>	(4,026)	(4,390)
		<i>Rev</i>	5,262	5,459
		<i>NET</i>	1,236	1,069

2.2 continued

Major Initiatives

- 1) Purchase of an additional water truck to support unsealed roads grading works (\$250,000).
- 2) Stage 1 of the Chewton Paths project, sealing paths and creating a road crossing in the Chewton town centre - \$400,000.
- 3) Subject to successful grant funding, deliver the second stage of actions in the six small town streetscape plans (State Government \$300,000; Council - \$135,000).
- 4) Improvement of the Norwood Hill Recreation Reserve to enhance the park and district level play space (\$145,000).
- 5) Implementation of a Victory Park Conservation Management Plan recommendation to investigate and correct path drainage (\$115,000).
- 6) \$317,000 for renewal of priority recreation facilities (stage 2), accessibility improvements for community facilities, and demolition of highly deteriorated community buildings.
- 7) Upgrade of the Castlemaine-Muckleford Road (\$1.17 million)
- 8) Construction of a pedestrian crossing on Barker Street, near Parker Street, funded by the State Government (\$250,000)
- 9) \$310,000 for the final stage of drainage works in Saint Street Castlemaine

Other Initiatives

- 10) Following on from the Climate Change Forum in late 2019, \$20,000 has been allocated to allow Council to respond to the declaration.
- 11) An additional \$40,000 has been allocated to undertake rural tree maintenance and vegetation clearance to achieve strict conformance with the adopted Road Management Plan.
- 12) The budget for street tree planting has been doubled, with the allocation of an additional \$40,000.
- 13) Development of an Open Space Asset Management Plan to document Council's existing park assets, and guiding the planning, acquisition, operation, maintenance, renewal and disposal of park assets (\$57,500).
- 14) Development of an asbestos management plan and register to document the condition of asbestos in Council buildings, as well as prioritising the removal of high risk asbestos (\$50,000).
- 15) \$60,000 to review and update the Campbells Creek Recreation Reserve Master Plan.
- 16) \$80,400 for essential conservation works to the fountain and front entrance of the Castlemaine Botanical Gardens.
- 17) Further support of \$100,000 for our Section 86 committees to help them maintain community sporting reserves and facilities.
- 18) Development of a Conservation Management Plan for the Old Courthouse at Newstead - \$20,000.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (The number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Roads	Satisfaction	Satisfaction with sealed local roads	Community satisfaction rating out of 100 on how Council has performed on the condition of sealed local roads
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

2.3 Our Economy

Business | Economy | Jobs | Education | Creativity | Innovation | Tourism | Culture

Services

Service area	Description of services provided	2018/2019		2020/2021	
		Exp	Budget \$'000	Exp	Budget \$'000
Building Services	Provides building compliance services including emergency management responsibilities, fire safety inspections, swimming pool barrier audits and investigation of complaints and illegal works.	Exp	(196)	(277)	
		Rev	100	123	
		NET	(96)	(154)	
Cultural Development	Provides advocacy and support to help develop arts, cultural and creative activities across the shire.	Exp	(219)	(218)	
		Rev	0	0	
		NET	(219)	(218)	
Economic Development	Undertakes initiatives to build the local economy including support for the growth of local businesses and industry networks along with reducing barriers for business development. Works towards creating and maintaining an environment that ensures the shire is a desirable location for people to visit, work, live and invest.	Exp	(405)	(643)	
		Rev	0	137	
		NET	(405)	(506)	
Financial Services	Manages finances through the preparation and monitoring of the budget, payment of accounts, procurement of services, raising and collection of rates and charges and valuation of properties.	Exp	(1,721)	(2,045)	
		Rev	651	714	
		NET	(1,069)	(1,330)	
Governance	Coordinates Council meetings, Councillor related activities and provides support and oversight of compliance with the Local Government Act.	Exp	(586)	(700)	
		Rev	0	0	
		NET	(586)	(700)	
Information Services	Provides, supports and maintains cost effective communications and IT systems enabling Council to deliver services in a productive and efficient way.	Exp	(998)	(1,064)	
		Rev	0	0	
		NET	(998)	(1,064)	
Planning Services	Manages land use and development in the municipality in accordance with the Mount Alexander Planning Scheme. The service provides planning information and advice, assesses planning permit applications and undertakes compliance activities. Develops and implements urban and rural planning strategy and maintains an effective planning scheme through regular reviews and planning scheme amendments, while ensuring appropriate support for our heritage.	Exp	(1,417)	(1,550)	
		Rev	353	442	
		NET	(1,064)	(1,108)	
Tourism Services	Provides visitor information, marketing and industry development for the shire. Supports economic and social benefits of tourism through operation of Visitor Information Centres in Castlemaine and Maldon. Provides accommodation and tour booking services.	Exp	(426)	(389)	
		Rev	125	73	
		NET	(301)	(315)	

Minor Initiatives

- 1) Funding has been made available for the independent review and update of Council's Rating Strategy (\$50,000).
- 2) \$30,000 for the preparation of a research and consultation based strategy for the land use and economic development of the Harcourt Valley.
- 3) \$20,000 to purchase street Christmas decorations.
- 4) \$30,000 for strategic planning for rural lifestyle properties and/or small farm properties with houses.

2.3 continued

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100

2.4 Reconciliation with budgeted operating result

	Net Cost	Expenditure	Revenue
	\$'000	\$'000	\$'000
Our People	(8,081)	(11,943)	3,862
Our Place	(10,094)	(16,246)	6,152
Our Economy	(4,663)	(5,778)	1,115
Total	(22,838)	(33,966)	11,129

Expenses added in:

Depreciation	(9,221)
Net (gain) / loss on disposal of assets	(383)

Deficit before funding sources **(32,441)**

Funding sources added in:

Rates and charges revenue	24,833
Rates interest	180
Capital works income	2,206
Unallocated Victorian Grants Commission	1,811
Total funding sources	29,030

Operating surplus/(deficit) for the year **(3,412)**

Less

Capital grants	(2,206)
Capital contributions - non-monetary	(34)

Underlying surplus/(deficit) for the year **(5,652)**

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) regulations 2014*.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Pending Accounting Standards

The 2020/21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*, but pending accounting standards that will be in effect from the 2020/21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020/21 financial statements, not considered in the preparation of the budget include:
AASB 1059 Service Concession Arrangements: Grantors

Comprehensive Income Statement

For the four years ending 30 June 2024

	NOTES	Budget	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Income							
Rates and charges	4.1.1	23,927	24,117	24,833	25,330	25,963	26,647
Statutory fees and fines	4.1.2	1,023	1,026	1,129	1,201	1,231	1,262
User fees	4.1.3	1,130	1,131	1,264	1,240	1,277	1,316
Grants - Operating	4.1.4	7,191	8,157	9,717	7,609	7,800	7,996
Grants - Capital	4.1.4	4,459	2,555	2,206	1,709	1,752	1,795
Contributions - monetary	4.1.5	120	571	200	242	254	257
Contributions - non-monetary	4.1.5	29	29	34	34	34	34
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(394)	(439)	(383)	(392)	(393)	(394)
Share of net profits/(losses) of associates and joint ventures		(1)	(1)	1	5	5	5
Other income	4.1.6	838	915	760	777	785	793
Total income		38,322	38,061	39,761	37,755	38,708	39,710
Expenses							
Employee costs	4.1.7	15,162	15,173	16,999	16,072	16,715	17,467
Materials and services	4.1.8	10,143	10,323	15,189	11,140	11,376	11,617
Depreciation	4.1.9	8,643	8,947	9,026	9,497	9,773	9,852
Amortisation - intangible assets	4.1.10	157	184	195	212	229	249
Bad and doubtful debts		18	22	7	5	5	5
Borrowing costs		164	164	142	106	86	66
Other expenses	4.1.11	1,424	1,555	1,615	1,390	1,411	1,432
Total expenses		35,711	36,368	43,173	38,422	39,594	40,688
Surplus/(deficit) for the year		2,611	1,693	(3,412)	(667)	(886)	(978)
Other comprehensive income							
Items that will not be reclassified to surplus or deficit in future periods							
Net asset revaluation increment / (decrement)		-	1,894	-	4,414	2,842	4,410
Total comprehensive result		2,611	3,587	(3,412)	3,747	1,956	3,432

Balance Sheet

For the four years ending 30 June 2024

	NOTES	Budget	Forecast	Budget	Strategic Resource Plan		
		2019/20	Actual 2019/20	2020/21	Projections		
		\$'000	\$'000	\$'000	2021/22	2022/23	2023/24
					\$'000	\$'000	\$'000
Assets							
Current assets							
Cash and cash equivalents*		7,772	18,019	13,043	10,850	9,756	13,458
Trade and other receivables		3,226	4,675	3,355	3,129	3,203	3,272
Inventories		70	97	97	97	97	97
Non-current assets classified as held for sale		75	-	-	-	-	-
Total current assets	4.2.1	11,142	22,791	16,495	14,075	13,056	16,827
Non-current assets							
Investments in associates, joint arrangement and subsidiaries		766	567	567	567	567	567
Property, infrastructure, plant & equipment		348,915	361,790	363,892	367,083	368,119	370,310
Intangible assets		286	1,387	1,293	1,185	1,061	813
Total non-current assets	4.2.1	349,967	363,744	365,752	368,835	369,747	371,690
Total assets		361,109	386,535	382,247	382,910	382,803	388,517
Liabilities							
Current liabilities							
Trade and other payables		1,759	1,264	2,490	1,900	1,943	1,983
Trust funds and deposits		806	1,200	1,188	1,176	1,164	1,153
Provisions		5,019	4,193	4,572	4,207	2,380	2,380
Interest-bearing liabilities	4.2.3	482	247	260	237	217	187
Total current liabilities	4.2.2	8,066	6,904	8,510	7,520	5,704	5,703
Non-current liabilities							
Provisions		1,759	5,216	2,994	1,137	1,107	1,077
Interest-bearing liabilities	4.2.3	2,961	3,196	2,936	2,699	2,482	4,795
Total non-current liabilities	4.2.2	4,720	8,412	5,930	3,836	3,589	5,872
Total liabilities		12,786	15,316	14,440	11,356	9,293	11,575
Net assets		348,323	371,219	367,807	371,554	373,510	376,942
Equity							
Accumulated surplus		113,382	112,710	109,676	110,560	111,844	110,833
Statutory and discretionary reserves		9,132	12,924	12,546	10,995	8,825	8,858
Asset revaluation reserves		225,809	245,585	245,585	249,999	252,841	257,251
Total equity		348,323	371,219	367,807	371,554	373,510	376,942

* Cash and cash equivalents - for more information see note 4.3.1.

Total cash and investments	13,043
Less cash set aside for trust funds and deposits	(1,188)
Less cash set aside for restricted purposes	(1,660)
Less cash set aside for discretionary reserves	(10,886)
Unrestricted cash	(691)

Statement of Changes in Equity

For the four years ending 30 June 2024

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2020 Forecast Actual					
Balance at beginning of the financial year		367,630	107,702	243,691	16,237
Surplus/(deficit) for the year		1,694	1,694	-	-
Net asset revaluation increment/(decrement)		1,895	-	1,895	-
Transfers to other reserves		-	(2,615)	-	2,615
Transfers from other reserves		-	5,929	-	(5,929)
Balance at end of the financial year		371,219	112,710	245,586	12,923
2021 Budget					
Balance at beginning of the financial year		371,219	112,710	245,586	12,923
Surplus/(deficit) for the year		(3,412)	(3,412)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(1,887)	-	1,887
Transfers from other reserves	4.3.1	-	2,265	-	(2,265)
Balance at end of the financial year	4.3.2	367,807	109,676	245,586	12,545
2022					
Balance at beginning of the financial year		367,807	109,676	245,586	12,545
Surplus/(deficit) for the year		(667)	(667)	-	-
Net asset revaluation increment/(decrement)		4,414	-	4,414	-
Transfers to other reserves		-	(1,416)	-	1,416
Transfers from other reserves		-	2,967	-	(2,967)
Balance at end of the financial year		371,554	110,560	250,000	10,994
2023					
Balance at beginning of the financial year		371,554	110,560	250,000	10,994
Surplus/(deficit) for the year		(886)	(886)	-	-
Net asset revaluation increment/(decrement)		2,842	-	2,842	-
Transfers to other reserves		-	(1,417)	-	1,417
Transfers from other reserves		-	3,587	-	(3,587)
Balance at end of the financial year		373,510	111,844	252,842	8,824
2024					
Balance at beginning of the financial year		373,510	111,844	252,842	8,824
Surplus/(deficit) for the year		(978)	(978)	-	-
Net asset revaluation increment/(decrement)		4,410	-	4,410	-
Transfers to other reserves		-	(1,760)	-	1,760
Transfers from other reserves		-	1,727	-	(1,727)
Balance at end of the financial year		376,942	110,833	257,252	8,857

Statement of Cash Flows

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		Actual		2021/22	2022/23	2023/24
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		21,888	25,967	25,635	26,111	26,803
Statutory fees and fines		1,026	1,181	1,215	1,238	1,269
User fees		1,131	1,322	1,255	1,284	1,323
Grants - operating		8,157	10,161	7,701	7,845	8,043
Grants - capital		1,252	2,307	1,730	1,762	1,806
Interest received		560	523	540	548	556
Other receipts		355	457	485	494	497
Net GST refund / payment		-	2,333	1,884	1,813	1,798
Employee costs		(15,173)	(17,227)	(17,108)	(17,415)	(18,191)
Materials and services		(9,618)	(17,080)	(13,931)	(13,561)	(11,977)
Trust funds and deposits repaid		(5)	(12)	(12)	(12)	(12)
Other payments		(1,555)	(1,793)	(1,629)	(1,619)	(1,643)
Net cash provided by/(used in) operating activities	4.4.1	8,018	8,138	7,766	8,489	10,272
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(14,020)	(12,908)	(9,765)	(9,429)	(9,062)
Proceeds from sale of property, infrastructure, plant and equipment		136	183	172	170	275
Payments for/(proceeds from) financial assets		19,355	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	5,471	(12,725)	(9,593)	(9,259)	(8,787)
Cash flows from financing activities						
Finance costs		(164)	(142)	(106)	(86)	(66)
Proceeds from borrowings		-	-	-	-	2,500
Repayment of borrowings		(482)	(247)	(260)	(237)	(217)
Net cash provided by/(used in) financing activities	4.4.3	(646)	(389)	(366)	(323)	2,217
Net increase/(decrease) in cash & cash equivalents		12,843	(4,976)	(2,193)	(1,094)	3,702
Cash and cash equivalents at the beginning of the financial year		5,176	18,019	13,043	10,850	9,756
Cash and cash equivalents at the end of the financial year		18,019	13,043	10,850	9,756	13,458

Statement of Capital Works

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		Actual				
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land improvements		127	410	200	120	150
Total land		127	410	200	120	150
Buildings		1,379	1,566	1,300	1,000	1,500
Total buildings		1,379	1,566	1,300	1,000	1,500
Total property		1,506	1,976	1,500	1,120	1,650
Plant and equipment						
Plant, machinery and equipment		1,055	1,049	780	780	820
Computers and telecommunications		387	278	130	130	140
Total plant and equipment		1,442	1,327	910	910	960
Infrastructure						
Roads		6,119	2,948	3,300	3,300	3,500
Bridges		159	2,124	650	650	700
Footpaths and cycleways		695	895	860	250	400
Drainage		758	821	400	1,300	500
Recreational, leisure and community facilities		62	-	1,018	1,047	110
Waste management		471	-	244	-	422
Other infrastructure		1,027	1,644	-	-	-
Total infrastructure		9,291	8,432	6,472	6,547	5,632
Total capital works expenditure	4.5.1	12,239	11,735	8,882	8,577	8,242
Represented by:						
New asset expenditure		509	1,604	516	-	-
Asset renewal expenditure		10,272	6,711	8,280	8,577	8,242
Asset expansion expenditure		44	-	-	-	-
Asset upgrade expenditure		1,414	3,420	86	-	-
Total capital works expenditure	4.5.1	12,239	11,735	8,882	8,577	8,242
Funding sources represented by:						
Grants		2,555	2,206	1,709	1,752	1,795
Contributions		-	-	-	-	-
Council cash		9,684	9,529	7,173	6,825	6,447
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	12,239	11,735	8,882	8,577	8,242

Statement of Human Resources

For the four years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual				
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	15,173	16,999	16,072	16,715	17,467
Employee costs - capital	718	731	746	760	776
Total staff expenditure	15,891	17,730	16,818	17,475	18,243
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	168.7	191.9	170.9	170.9	170.9
Total staff numbers	168.7	191.9	170.9	170.9	170.9

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget	Comprises		
	2020/21	Permanent		
	\$'000	Full Time	Part time	Casual
	\$'000	\$'000	\$'000	\$'000
Communications and Customer Services	1,326	559	767	72
Community Partnerships	1,039	278	761	42
Community Wellbeing	2,052	1,195	857	18
Corporate Services	1,250	923	327	-
Development Services	2,084	1,427	657	-
Economy and Culture	473	259	214	-
Executive	992	933	60	-
Infrastructure	2,913	2,666	247	-
Organisational Capability	1,746	1,377	369	-
Parks, Recreation & Community Facilities	2,008	1,586	422	-
Total permanent staff expenditure	15,883	11,203	4,681	131
Casual and temporary staff	1,116			
Capitalised labour costs	731			
Total expenditure	17,730			

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget	Comprises		
	2020/21	Permanent		
		Full Time	Part time	Casual
Communications and Customer Services	16.1	5.6	9.6	0.8
Community Partnerships	10.0	2.0	7.6	0.4
Community Wellbeing	23.8	12.3	11.3	0.2
Corporate Services	12.6	9.0	3.6	-
Development Services	22.3	14.4	7.9	-
Economy and Culture	4.4	2.0	2.4	-
Executive	5.7	5.0	0.7	-
Infrastructure	34.8	32.5	2.3	-
Organisational Capability	10.4	6.0	4.4	-
Parks, Recreation & Community Facilities	23.2	19.9	3.3	-
Total permanent staff expenditure	163.4	108.7	53.2	1.5
Capitalised labour costs	7.5			
Sub-total	170.9			
Temporary - Work for Victoria program	21.0			
Total staff	191.9			

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's annual budget.

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.0% in line with the rate cap.

This will raise total rates and charges for 2020/21 to \$24.83 million.

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2019/20	2020/21	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
General rates*	19,520	20,231	711	3.64%
Waste management charge	4,417	4,611	194	4.40%
Supplementary rates and rate adjustments	30	30	0	0.00%
Trust for Nature rebate	(40)	(40)	0	0.00%
Total rates and charges	23,927	24,833	906	3.78%

*These items are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2019/20	2020/21	Change
	cents/\$CIV*	cents/\$CIV*	
General rate for rateable residential properties	0.35440	0.32961	-0.06994921
General rate for rateable farm properties	0.35440	0.32961	-0.06994921
General rate for rateable land management properties	0.28352	0.26369	-0.06994921
General rate for rateable commercial properties	0.46072	0.42849	-0.06994921
General rate for rateable vacant land properties	0.70880	0.65922	-0.06994921

Rates in the dollar are subject to minor amendments when the general revaluation is completed. Final rates will be adopted by Council at its meeting on 18 August 2020.

4.1.1 continued

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	14,156	14,716	560	3.96%
Farm	1,087	944	(143)	-13.20%
Land management	1,305	1,488	183	14.00%
Commercial	1,450	1,445	(5)	-0.33%
Vacant land	1,522	1,639	117	7.67%
Total amount to be raised by general rates	19,520	20,231	711	3.64%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2019/20	2020/21	Change	
	Number	Number	Number	%
Residential	8,968	9,133	165	1.84%
Farm	480	416	(64)	-13.33%
Land management	522	587	65	12.45%
Commercial	545	560	15	2.75%
Vacant land	1,215	1,189	(26)	-2.14%
Total number of assessments	11,730	11,885	155	1.32%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV).

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	3,994,274	4,464,724	470,450	11.78%
Farm	307,017	286,260	(20,757)	-6.76%
Land management	460,158	564,211	104,053	22.61%
Commercial	314,649	337,267	22,618	7.19%
Vacant land	214,682	248,583	33,901	15.79%
Total value of land	5,290,780	5,901,045	610,265	11.53%

4.1.1 continued

4.1.1(g) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2019/20	2020/21	\$	%
Kerbside collection 80 litre bin	433	446	13	3.00%
Kerbside collection 140 litre bin	628	647	19	3.03%

4.1.1(h) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2019/20	2020/21	Change	
	\$	\$	\$	%
Kerbside collection 80 litre bin	1,137	1,275	138	12.11%
Kerbside collection 140 litre bin	3,280	3,337	57	1.72%
Total rates and charges	4,417	4,611	194	4.40%

4.1.1(i) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	14,156	14,716	560	3.96%
Farm	1,087	944	(143)	-13.20%
Land management	1,305	1,488	183	14.00%
Commercial	1,450	1,445	(5)	-0.33%
Vacant land	1,522	1,639	117	7.67%
Supplementary rates and rate adjustments	30	30	0	0.00%
Kerbside collection 80 litre bin	1,137	1,275	138	12.11%
Kerbside collection 140 litre bin	3,280	3,337	57	1.72%
Trust for Nature rebate	(40)	(40)	0	0.00%
Total Rates and charges	23,927	24,833	906	3.78%

4.1.1(j) Fair Go Rates System Compliance

Mount Alexander Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2019/20	2020/21
Prior year annualised rates	\$ 19,098	\$ 19,838
Number of rateable properties as at 30 June	11,761	11,887
Base Average Rate	\$ 1,624	\$ 1,669
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ 1,664	\$ 1,702
Maximum General Rates Revenue	\$ 19,575	\$ 20,235
Budgeted General Rates Revenue	\$ 19,520	\$ 20,231
Budgeted Supplementary Rates and adjustments	\$ 30	\$ 30
Budgeted Total Rates Revenue	\$ 19,550	\$ 20,261

4.1.1 continued

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2020/21: estimated \$50,000 and 2019/20: \$50,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 0.32961% (0.32961 cents in the dollar of CIV) for all rateable general and residential properties
- A general rate of 0.32961% (0.32961 cents in the dollar of CIV) for all rateable farming properties
- A general rate of 0.42849% (0.42849 cents in the dollar of CIV) for rateable commercial properties
- A general rate of 0.26369% (0.26369 cents in the dollar of CIV) for all rateable farming properties on land management rate
- A general rate of 0.65922% (0.65922 cents in the dollar of CIV) for all rateable vacant residential land

Rates in the dollar are subject to minor amendments when the general revaluation is completed. Final rates will be adopted by Council at its meeting on 18 August 2020.

4.1.1(o) Differential rates

General rate

General rates include residential properties and home based businesses that are conducted at residential premises. Vacant land that is not farm land and cannot be developed for residential purposes is also classified as general.

General farm rate

The general farm rates applies to land with an area greater than 20 hectares that undertakes farming activity. Properties on the farm rate are able to apply for a single farm enterprise concession where only one municipal charge is paid though there is more than one assessment.

Commercial land rate

Commercial land is any land, which is occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services. The Commercial rate is set at 130% of the general rate.

Land management rate

The Land Management rate is a concession available to properties currently rated as a farm with an area greater than 20 hectares, or properties who operate a farm business, that have or will undertake a pest and weed control program. It is available upon annual application and the rate is set at 80% of the general rate.

Vacant land rate

The vacant land rate applies to rateable residential land that does not have a dwelling and is set at 200% of the general rate.

4.1.1(p) Trust For Nature Covenants (TFNC)

The Trust For Nature Covenants receive a 100% rebate for that portion of land covered by a TFNC.

4.1.2 Statutory fees and fines

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Animal control	207	235	27	13.15%
Planning permit and fees	348	354	6	1.67%
Health registrations	122	141	19	15.34%
Local laws	114	69	(45)	-39.22%
Parking fines	104	86	(18)	-16.96%
Other fines	128	245	116	90.67%
Total statutory fees and fines	1,023	1,129	106	10.36%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include animal registrations, public health registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements. Revenue from statutory fees is budgeted to increase by \$106,000 (10.36%) compared to 2019/2020, predominately due to a new State Government fee introduced for the registration of private pools and spas, as well as infrastructure permits.

4.1.3 User fees

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Home and community care	398	490	92	23.15%
Tourism services	69	60	(9)	-12.99%
Facility hire	49	32	(17)	-35.17%
Engineering services	190	229	39	20.76%
Waste management services	295	297	2	0.70%
Other fees and charges	129	156	27	20.89%
Total user fees	1,130	1,264	134	11.85%

User charges relate to the recovery of service delivery costs by charging fees to the users of Council's services. These include the use of recreation and other community facilities and the provision of home and community care services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget.

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
Grants are expected to be received in respect of the following:				
Commonwealth funded grants	8,717	5,551	(3,166)	-36%
State funded grants	2,934	6,372	3,438	117%
Total grants received	11,651	11,923	272	2%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance	4,898	2,754	(2,144)	-44%
Aged and Disability	1,430	1,451	21	1%
Recurrent - State Government				
Youth	65	65	0	0%
Early Years	251	264	13	5%
Emergency Management	120	120	0	0%
Aged and Disability	211	215	4	2%
Roadside Weeds & Pest Management	32	36	4	13%
School Crossing Supervisors	55	62	7	13%
Other	62	64	2	3%
Total recurrent grants	7,124	5,031	(2,093)	-29%
Non-recurrent - State Government				
Social Housing	28	-	(28)	-100%
Recreation and leisure	30	-	(30)	-100%
Work for Victoria	-	1,078	1,078	0%
Local Road and Community Infrastructure	-	791	791	0%
Maldon streetscapes	-	2,800	2,800	0%
Other	10	17	7	70%
Total non-recurrent grants	68	4,686	4,618	6791%
Total operating grants	7,192	9,717	2,525	35%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	948	1,082	134	14%
Total recurrent grants	948	1,082	134	14%
Non-recurrent - Commonwealth Government				
Bridge replacement	941	264	(677)	-72%
Campbells Creek walking trail	500	-	(500)	-100%
Non-recurrent - State Government				
Stage 1 levee upgrades	417	-	(417)	-100%
Road rehabilitation works	1,386	-	(1,386)	-100%
Small Town Streetscapes 2nd Stage Implementation	-	300	300	100%
Botanical Garden Entrance & Fountain Conservation Works	-	54	54	100%
Local Road and Community Infrastructure	-	291	291	0%
Maldon streetscapes	-	200	200	0%
Stanley Park North, Harcourt play space	250	-	(250)	-100%
Other	17	15	(2)	-12%
Total non-recurrent grants	3,511	1,124	(2,387)	-68%
Total capital grants	4,459	2,206	(2,253)	-51%
Total Grants	11,651	11,923	272	2%

Operating grants include all monies received from state and federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants will increase by \$2.5 million compared to 2019/2020.

Capital grants include all monies received from state, federal and community sources for the purposes of funding the capital works program. Overall capital grants will decrease by \$2.25 million compared to 2019/2020, generally due to reduced State Government funding for infrastructure projects.

4.1.5 Contributions

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Monetary	120	200	80	66.67%
Non-monetary	29	34	5	17.24%
Total contributions	149	234	85	57.05%

Monetary contributions include open space contributions from developers. Non-monetary contributions include capital works required under lease agreements.

4.1.6 Other income

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Interest	546	523	(23)	-4.21%
Rent	159	166	7	4.19%
Other	133	72	(61)	-45.97%
Total other income	838	760	(77)	-9.23%

The biennial tourism industry marketing program was run in 2019/2020 and will next be run in 2021/2022.

4.1.7 Employee costs

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Wages and salaries	13,205	14,679	1,475	11.17%
WorkCover	310	491	181	58.39%
Superannuation	1,212	1,338	126	10.38%
Fringe Benefits Tax	61	64	3	4.92%
Other	374	427	53	14.12%
Total employee costs	15,162	16,999	1,837	12.12%

Employee costs include all labour related expenditure such as wages and salaries, and oncosts such as allowances, leave entitlements, employer superannuation, workers compensation insurance and rostered days off. Employee costs are budgeted to increase by 12.12%, or \$1.84 million, compared to 2019/2020. This increase is due, in large part, to the Work for Victoria Program funded by the State Government.

A summary of human resources expenditure and full-time equivalent (FTE) categorised according to the organisational structure of Council is included at Section 3.

4.1.8 Materials and services

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Service providers	6,649	11,540	4,891	73.56%
Materials	1,121	1,117	(4)	-0.35%
Utilities	599	628	30	4.97%
Office administration	312	338	26	8.32%
Information technology	535	566	32	5.95%
Insurance	310	371	61	19.79%
Plant costs	617	627	10	1.62%
Other	1	1	(0)	-42.90%
Total materials and services	10,143	15,189	5,046	49.75%

Materials and services includes the purchase of consumables, payments to contractors for the provision of services, utility costs, software licencing, insurances, fleet and elections etc. Materials and services are budgeted to increase by \$5.0 million or 49.75% compared to the 2019/2020 budget. This increase is due to:

- the State Government funded Maldon Streetscapes project of \$2.8 million (operational component)
- the State Government funded Local Road and Community Infrastructure Program of \$791,000 (operational component)
- \$60,000 one off allocation for two strategic planning projects
- annual increases for contracted services e.g. kerbside collection services
- changes to the waste management service delivery model, meaning the Landfill Levy paid to the State Government is now recognised in materials and services rather than other expenses
- increased insurance costs, particularly cyber, local government liability and property
- \$156,000 payable to the Victorian Electoral Commission for the November 2020 elections
- additional \$100,000 allocation to Section 86 committees to assist with their operating costs
- additional cost of \$117,000 to provide meal services for vulnerable clients, partly offset by Federal Government funding and client fees.

4.1.9 Depreciation

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000		
Property	2,386	2,410	24	0.99%
Plant & equipment	802	778	(24)	-3.02%
Infrastructure	5,455	5,838	383	7.02%
Total depreciation	8,643	9,026	382	4.42%

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the depreciable value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drains. There has been an increase in the depreciation of road, drainage and pathway assets due to new works and a revaluation last financial year.

4.1.10 Amortisation - Intangible assets

	Budget	Budget	Change	
	2019/20	2020/21		
	\$'000	\$'000	\$'000	%
Intangible assets	157	195	38	24.20%
Total amortisation - intangible assets	157	195	38	24.20%

4.1.11 Other expenses

	Budget	Budget	Change	
	2019/20	2020/21		
	\$'000	\$'000	\$'000	%
Audit fees	81	83	2	2.22%
Councillors' allowances	219	219	0	0.00%
Regional library contribution	527	538	11	2.01%
Contributions - fee waivers	26	251	225	864.93%
Contributions - community grants	369	423	54	14.69%
Contributions - other	43	63	20	46.53%
Government levies payable	159	39	(120)	-75.28%
Total other expenses	1,424	1,615	191	13.44%

Other expenses relate to a range of unclassified items including contributions to community groups, councillor allowances, auditing fees and other miscellaneous expenditure items. Government levies payable will decrease by \$120,000 from 2019/2020 due to the landfill levy not being paid direct to EPA as per changes to the waste management operating model (this cost will now be recognised in materials and contracts). Fee waivers have increased by \$225,000 in response to the COVID-19 pandemic and our support of local businesses, traders and residents.

4.2 Balance Sheet

4.2.1 Assets

Current assets (\$5.35 million increase) and non-current assets (\$15.79 million increase)

Current assets of cash and cash equivalents, such as petty cash or at-call bank accounts, and investments in deposits or other highly liquid investments with short term maturities. These balances are expected to decrease by \$5.35 million, generally due to the increased amount of government funding that is currently available.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to have a minor increase during 2020/2021, over the previous budget, as the COVID-19 pandemic may slow payments by debtors.

Non-current assets comprise property, infrastructure, plant and equipment is the largest component of Council's net worth and represents the value of all the land, buildings, roads, vehicles, equipment etc. which has been built up by Council over many years. The increase in this balance is attributable to the capital works program being undertaken, as well as asset revaluations as required by accounting standards.

4.2.2 Liabilities

Current liabilities (\$0.44 million decrease) and non-current liabilities (\$1.21 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are not expected to change significantly.

Provisions include accrued long service leave and annual leave entitlements, as well as landfill rehabilitation. These provisions are not expected to change significantly.

Interest bearing liabilities will decrease due to principal repayments being made.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Budget 2019/20	Budget 2020/21
	\$	\$
Amount borrowed as at 30 June of the prior year	3,925	3,443
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(482)	(247)
Amount of borrowings as at 30 June	3,443	3,196

4.3 Statement of changes in Equity

4.3.1 Reserves

Some cash and cash equivalents held by council are restricted in part and are not fully available for Council's operations. The budgeted cash flow statement indicates Council estimates that at 30 June 2020 it will have cash and investments of \$13.04 million, which are restricted as shown in the following table.

	Forecast 2019/2020 \$'000	Budget 2020/2021 \$'000	Variance \$'000
Total cash and investments	18,019	13,043	(4,976)
Restricted cash and investments			
- Statutory reserves	(1,236)	(1,660)	(424)
- Cash held to fund carry forward capital works	(4,144)	0	4,144
- Trust funds and deposits	(1,200)	(1,188)	12
Unrestricted cash and investments	11,439	10,195	(1,244)
- Discretionary reserves	(9,108)	(10,886)	(1,778)
Unrestricted cash adjusted for discretionary reserves	2,331	(691)	(3,022)

4.3.2 Equity

Equity (\$19.48 million increase)

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves representing funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the accumulated surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus results directly from the operating surplus for the year, and net result of reserve transfers.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities (\$4.08 million decrease)

The decrease in cash inflows from operating activities arises mainly because of the decrease in government grants to be received for capital projects.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the surplus (deficit) for the year includes non-cash items which have been excluded from the Cash Flow Statement e.g.

	Budget 2019/2020 \$'000	Budget 2020/2021 \$'000	Variance \$'000
Surplus (deficit) for the year	2,611	(3,412)	(6,023)
Depreciation	8,800	9,221	421
Loss (gain) on disposal of property, infrastructure, plant and equipment	394	383	(11)
Non-monetary contributions	(29)	(34)	(5)
Finance costs	164	142	(22)
Net movement in current assets and liabilities	275	1,838	1,563
Cash flows available from operating activities	12,215	8,138	(4,077)

4.4.2 Net cash flows provided by/used in investing activities

The payments for investing activities represents the capital works expenditure as disclosed in section 4.5 of this budget report.

4.4.3 Net cash flows provided by/used in financing activities

For 2020/2021 no new borrowings are proposed.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property	2,399	1,975	(424)	-17.69%
Plant and equipment	1,414	1,327	(87)	-6.16%
Infrastructure	12,902	8,433	(4,469)	-34.64%
Total	16,715	11,734	(4,981)	-29.80%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	1,975	335	1,058	582	-	-	794	-	
Plant and equipment	1,327	250	1,054	23	-	-	1,327	-	
Infrastructure	8,433	1,023	4,597	2,813	-	2,206	-	3,527	
Total	11,734	1,607	6,708	3,419	-	2,206	-	5,648	

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
Norwood Hill Recreation Reserve stage 2	145	-	73	72	-	-	-	145	-
Buildings									
Priority pool works	120	-	108	12	-	-	-	120	-
Market Building thermal design	62	-	25	37	-	-	-	62	-
Property renewals stage 2	160	-	88	72	-	-	-	160	-
Castlemaine Resource Recovery Centre	150	-	105	45	-	-	-	150	-
Access & facility improvements stage 2	98	-	68	29	-	-	-	98	-
Building demolition and disposal	60	-	60	-	-	-	-	60	-
TOTAL PROPERTY	794	-	527	267	-	-	-	794	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Fleet	294	-	294	-	-	-	-	294	-
Plant	755	250	505	-	-	-	-	755	-
Computers and Telecommunications									
Server and workstation renewal	164	-	164	-	-	-	-	164	-
Integrated corporate platform	114	-	90.83	23	-	-	-	114	-
TOTAL PLANT AND EQUIPMENT	1,327	250	1,054	23	-	-	-	1,327	-

4.5.2 Current Budget cont

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Design	150	9	141	-	-	-	-	150	-
Gravel road resheeting	653	-	490	163	-	-	-	653	-
Local road resealing	625	-	473	151	-	-	-	625	-
Muckleford - Castlemaine Road	1,171	-	703	468	-	1,082	-	89	-
Line marking, bell mouth sealing and other minor works	149	149	-	-	-	41	-	108	-
Bridges									
Design	50	-	40	10	-	-	-	50	-
Bridge design and construction	315	-	252	63	-	-	-	315	-
Culvert design and construction	215	-	172	43	-	-	-	215	-
Footpaths and Cycleways									
Design	69	-	69	-	-	-	-	69	-
Renewal and improvement works	177	-	177	-	-	-	-	177	-
Chewton town centre stage 1	400	320	-	80	-	-	-	400	-
Barker Street/Parker Street crossing	250	50	100	100	-	250	-	-	-
Drainage									
Design	30	-	18	12	-	-	-	30	-
Renewal and improvement works	350	-	210	140	-	-	-	350	-
Victory Park Pathways	115	-	69	46	-	-	-	115	-
Other									
Small towns streetscapes stage 2	435	-	220	216	-	300	-	135	-
Maldon streetscape rejuvenation year 1	200	200	-	-	-	200	-	-	-
Castlemaine Botanical Gardens gate, fountain and crossing	117	26	80	11	-	69	-	48	-
TOTAL INFRASTRUCTURE	5,469	753	3,213	1,503	-	1,942	-	3,527	-
TOTAL NEW CAPITAL WORKS	7,590	1,003	4,793	1,793	-	1,942	-	5,648	-

4.5.3 Works carried forward from the 2019/2020 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
Norwood Hill Reserve design	105	-	65	40	-	-	-	105	-
Dog park	60	60	-	-	-	-	-	60	-
Castlemaine Depot environmental remediation	100	-	100	-	-	-	-	100	-
Buildings									
Female friendly change room construction	705	275	252	179	-	-	-	705	-
Market Building conservation works	210	-	114	96	-	-	-	210	-
TOTAL PROPERTY	1,181	335	531	315	-	-	-	1,181	-
Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Bridges									
Campbells Creek Fryers Road bridge	806	-	461	345	-	-	-	806	-
Bridge designs	90	-	90	-	-	-	-	90	-
Eagles Road	650	-	377	273	-	264	-	386	-
Roads									
Frederick Street streetscape design	200	-	100	100	-	-	-	200	-
Drainage									
Design - Campbells Creek Levees	326	-	-	326	-	-	-	326	-
Other									
Streetscape Design	258	-	258	-	-	-	-	258	-
Stanley Park Design and Construction	633	269	98	266	-	-	-	633	-
TOTAL INFRASTRUCTURE	2,963	269	1,384	1,310	-	264	-	2,699	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2019/2020	4,144	604	1,915	1,625	-	264	-	3,880	-

5. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+ / o / -
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-3.5%	-2.4%	-15.0%	-6.6%	-7.1%	-7.3%	-
Liquidity									
Working Capital	Current assets / current liabilities	2	368%	330%	194%	187%	229%	295%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	278%	166%	120%	131%	153%	218%	-
Obligations									
Loans and borrowings	interest bearing loans and borrowings / rate revenue	4	21%	18%	16%	14%	13%	23%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.5%	3.3%	1.9%	1.8%	1.5%	1.3%	-
Indebtedness	Non-current liabilities / own source revenue		47%	43%	29%	19%	17%	27%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	71%	90%	91%	94%	96%	92%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	54%	55%	55%	59%	59%	60%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.40%	0.36%	0.34%	0.35%	0.35%	0.35%	-

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+ / o / -
Efficiency									
Expenditure level	Total expenses / no. of property assessments		\$3,137	\$3,060	\$3,633	\$3,206	\$3,276	\$3,339	+
Revenue level	Residential rate revenue / no. of residential property assessments		\$1.52	\$1.57	\$1.61	\$1.69	\$1.78	\$1.87	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		18%	12%	12%	12%	12%	12%	o

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meets its objectives. Improvement in the financial performance expected late in the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.

2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease due to a reduction in cash reserves to fund landfill cell capping. The trend in later years is to increase again slightly.

3. Unrestricted Cash

Some cash held by Council is restricted in part and is not fully available for Council's operations. The reduction for the previous year is due to cash reserves being utilised to fund operations, capital works and landfill cell capping works.

4. Debt compared to rates

This ratio is anticipated to increase in 2023/2024 when further loan borrowings are anticipated to be undertaken.

5. Asset renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in the value of its existing capital assets). A percentage greater than 100 indicates that Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed, and future capital expenditure will be required to renew assets.

6. Rates concentration

Rate income accounts for approximately 60% of Council's overall income.

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during 2020/21. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Communications and Customer Service							
<i>Community Events</i>							
Traffic Management	Per Event	Taxable	\$ -	\$ -	\$ -	%	Non-statutory
<i>Venue Coordination</i>							
Beige Plastic Chairs - use offsite with transport by hirer	Per table/day/Weekend	Taxable	\$ 3.00	\$ 3.10	\$ 0.10	3.3%	Non-statutory
Trestle Tables - use offsite with transport by hirer	Per table/day/Weekend	Taxable	\$ 6.00	\$ 6.10	\$ 0.10	1.7%	Non-statutory
Former Tea Room - Community - Full Day	Per Day	Taxable	\$ 110.00	\$ 112.20	\$ 2.20	2.0%	Non-statutory
Portable Stage - Town Hall - Phee - Full Day	Per Section/Day	Taxable	\$ -	\$ 27.00	\$ 27.00	100.0%	Non-statutory
Castlemaine Senior Citizens Centre - Community - Full Day	Per Day	Taxable	\$ 110.00	\$ 112.20	\$ 2.20	2.0%	Non-statutory
Portable public address system - Full Day/ Weekend	Per Day/ Weekend	Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2.0%	Non-statutory
Kitchen - Community - Half Day	Per Half Day	Taxable	\$ 55.00	\$ 56.10	\$ 1.10	2.0%	Non-statutory
Supervising Technician additional hours	Per Hour	Taxable	\$ 53.00	\$ 54.10	\$ 1.10	2.1%	Non-statutory
Cleaning Staff for setup or pack down of events	Per Hour	Taxable	\$ 70.00	\$ 71.40	\$ 1.40	2.0%	Non-statutory
Supervising Technician (M-F AH) - additional hours	Per Hour	Taxable	\$ 70.00	\$ 71.40	\$ 1.40	2.0%	Non-statutory
Kitchen - Private - Half Day	Per Half Day	Taxable	\$ 80.00	\$ 81.60	\$ 1.60	2.0%	Non-statutory
Sun	Per Hour	Taxable	\$ 90.00	\$ 91.80	\$ 1.80	2.0%	Non-statutory
Supervising Technician (PH) - additional hours	Per Hour	Taxable	\$ 90.00	\$ 91.80	\$ 1.80	2.0%	Non-statutory
Ray Bradfield Room - Community	Per Hour	Taxable	\$ 28.00	\$ 28.60	\$ 0.60	2.1%	Non-statutory
Hall stage & foyer - with stage lights - Community - Half Day	Per Half Day	Taxable	\$ 110.00	\$ 112.20	\$ 2.20	2.0%	Non-statutory
Kitchen - Community - Full Day	Per Day	Taxable	\$ 110.00	\$ 112.20	\$ 2.20	2.0%	Non-statutory
Portable Stage - Hire of 6 Sections - Full Day	Per Day	Taxable	\$ -	\$ 131.00	\$ 131.00	100.0%	Non-statutory
Portable Stage - set up & dismantle - Town Hall - Phee - Full Day	Per Day	Taxable	\$ -	\$ 136.00	\$ 136.00	100.0%	Non-statutory
Hall, Stage & Foyer - with Stage Lights, PA & Balcony - Community - Half day	Per Half Day	Taxable	\$ 160.00	\$ 163.20	\$ 3.20	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Kitchen - Private - Full Day	Per Day	Taxable	\$ 160.00	\$ 163.20	\$ 3.20	2.0%	Non-statutory
Chewton Senior Citizens Centre - Community - Full Day	Per Day	Taxable	\$ 110.00	\$ 112.20	\$ 2.20	2.0%	Non-statutory
Grand Piano - Town Hall - Phee Theatre - Full Day	Per Day	Taxable	\$ 260.00	\$ 265.20	\$ 5.20	2.0%	Non-statutory
Aisle - Community - Full Day	Per Day	Taxable	\$ 105.00	\$ 107.10	\$ 2.10	2.0%	Non-statutory
Hall, stage & foyer - no stage lights, includes PA & Balcony - Community - Full Day	Per Day	Taxable	\$ 210.00	\$ 214.20	\$ 4.20	2.0%	Non-statutory
Nave - Community - Full Day	Per Day	Taxable	\$ 155.00	\$ 158.10	\$ 3.10	2.0%	Non-statutory
Aisle - Private - Full Day	Per Day	Taxable	\$ 130.00	\$ 132.60	\$ 2.60	2.0%	Non-statutory
Hall, Stage & Foyer - with Stage Lights, PA & Balcony - Community - Full day	Per Day	Taxable	\$ 315.00	\$ 321.30	\$ 6.30	2.0%	Non-statutory
Aisle - Community - Week	Per Week	Taxable	\$ 155.00	\$ 158.10	\$ 3.10	2.0%	Non-statutory
Hall, stage & foyer- no stage lights - private - Half Day	Per Half Day	Taxable	\$ 345.00	\$ 351.90	\$ 6.90	2.0%	Non-statutory
Hall, Stage & Foyer - Stage lights, private - Half Day	Per Half Day	Taxable	\$ 395.00	\$ 402.90	\$ 7.90	2.0%	Non-statutory
Theatre General use - Community - Category C - Per Day	Per Day	Taxable	\$ 250.00	\$ 255.00	\$ 5.00	2.0%	Non-statutory
Nave - Community - Week	Per Week	Taxable	\$ 310.00	\$ 316.20	\$ 6.20	2.0%	Non-statutory
Nave - Private - Full Day	Per Day	Taxable	\$ 200.00	\$ 204.00	\$ 4.00	2.0%	Non-statutory
Aisle - Private - Week	Per Week	Taxable	\$ 200.00	\$ 204.00	\$ 4.00	2.0%	Non-statutory
Aisle - Community - Month	Per Month	Taxable	\$ 410.00	\$ 418.20	\$ 8.20	2.0%	Non-statutory
Nave - Private - Week	Per Week	Taxable	\$ 385.00	\$ 392.70	\$ 7.70	2.0%	Non-statutory
Hall, stage & foyer - no stage lights - Private - Full Day	Per Day	Taxable	\$ 685.00	\$ 698.70	\$ 13.70	2.0%	Non-statutory
Theatre Performance- Community - Category B - Full Day	Per Day	Taxable	\$ 135.00	\$ 137.70	\$ 2.70	2.0%	Non-statutory
Nave - Community - Month	Per Month	Taxable	\$ 820.00	\$ 836.40	\$ 16.40	2.0%	Non-statutory
Hall, stage & Foyer - with stage lights - Private - Full Day	Per Day	Taxable	\$ 790.00	\$ 805.80	\$ 15.80	2.0%	Non-statutory
Aisle - Private - Month	Per Month	Taxable	\$ 515.00	\$ 525.30	\$ 10.30	2.0%	Non-statutory
Theatre - Includes Supervising Technician - Community Category A - Half Day	Per Half Day	Taxable	\$ 450.00	\$ 459.00	\$ 9.00	2.0%	Non-statutory
Nave - Private - Month	Per Month	Taxable	\$ 1,030.00	\$ 1,050.60	\$ 20.60	2.0%	Non-statutory
Theatre	Per Hire	Taxable	\$ 1,150.00	\$ 1,173.00	\$ 23.00	2.0%	Non-statutory
Theatre - Includes Supervising Technician - Community Category B - Half Day	Per Half Day	Taxable	\$ 450.00	\$ 459.00	\$ 9.00	2.0%	Non-statutory
Former Tea Room - Community	Per Hour	Taxable	\$ 28.00	\$ 28.60	\$ 0.60	2.1%	Non-statutory
Former Tea Room - Private - Full Day	Per Day	Taxable	\$ 170.00	\$ 173.40	\$ 3.40	2.0%	Non-statutory
Former Tea Room - Private	Per Hour	Taxable	\$ 43.00	\$ 43.90	\$ 0.90	2.1%	Non-statutory
Ray Bradfield Room - Private	Per Hour	Taxable	\$ 43.00	\$ 43.90	\$ 0.90	2.1%	Non-statutory
Ray Bradfield Room - Community - Full Day	Per Day	Taxable	\$ 110.00	\$ 112.20	\$ 2.20	2.0%	Non-statutory
Ray Bradfield - Private - Full Day	Per Day	Taxable	\$ 170.00	\$ 173.40	\$ 3.40	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Castlemaine Senior Citizens Centre - Community	Per Hour	Taxable	\$ 28.00	\$ 28.60	\$ 0.60	2.1%	Non-statutory
Castlemaine Senior Citizens Centre - Private - Full Day	Per Day	Taxable	\$ 170.00	\$ 173.40	\$ 3.40	2.0%	Non-statutory
Castlemaine Senior Citizens Centre - Private	Per Hour	Taxable	\$ 43.00	\$ 43.90	\$ 0.90	2.1%	Non-statutory
Chewton Senior Citizens Centre - Community	Per Hour	Taxable	\$ 28.00	\$ 28.60	\$ 0.60	2.1%	Non-statutory
Chewton Senior Citizens Centre - Private - Full Day	Per Day	Taxable	\$ 170.00	\$ 173.40	\$ 3.40	2.0%	Non-statutory
Chewton Senior Citizens Centre - Private	Per Hour	Taxable	\$ 43.00	\$ 43.90	\$ 0.90	2.1%	Non-statutory
Theatre - Includes Supervising Technician - Community Category A - Full Day	Per Day	Taxable	\$ 660.00	\$ 673.20	\$ 13.20	2.0%	Non-statutory
Theatre - Includes Supervising Technician - Community Category B - Full Day	Per Day	Taxable	\$ 660.00	\$ 673.20	\$ 13.20	2.0%	Non-statutory
Theatre - Includes Supervising Technician - Community Category B	Per Hour	Taxable	\$ 53.00	\$ 54.10	\$ 1.10	2.1%	Non-statutory
Theatre - Includes Supervising Technician - Community Category A - Half Day	Per Half Day	Taxable	\$ 690.00	\$ 703.80	\$ 13.80	2.0%	Non-statutory
Theatre - Includes Supervising Technician - Private - Category A - Full Day	Per Day	Taxable	\$ 900.00	\$ 918.00	\$ 18.00	2.0%	Non-statutory
Theatre - Includes Supervising Technician - Community Category A	Per Hour	Taxable	\$ 53.00	\$ 54.10	\$ 1.10	2.1%	Non-statutory
Outdoor venue use for event - over 50 people	Per Hire	Taxable	\$ 220.00	\$ 224.40	\$ 4.40	2.0%	Non-statutory
Outdoor venue bond for event 50-100 people	Per Hire	Taxable	\$ 500.00	\$ 510.00	\$ 10.00	2.0%	Non-statutory
Outdoor venue bond for event 100-500 people	Per Hire		\$ 1,000.00	\$ 1,020.00	\$ 20.00	2.0%	Non-statutory
Town Hall, Phee Broadway Theatre or Market Building- alcohol bond	Per Hire	Taxable	\$ 1,000.00	\$ 1,020.00	\$ 20.00	2.0%	Non-statutory
Town Hall, Phee Broadway Theatre or Market Building- non alcohol bond	Per Hire	Taxable	\$ 500.00	\$ 510.00	\$ 10.00	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Community Partnerships							
<i>Emergency Management</i>							
Permit to Burn - during fire danger period	Per client	Taxable	\$ 168.00	\$ 168.00	\$ -	0.0%	Non-statutory
Administration and Reinspection Fee	Per client	Taxable	\$ 179.00	\$ 182.00	\$ 3.00	1.7%	Non-statutory
Property clearance charges (reimbursement)	Per client	Taxable	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	Non-statutory
Community Wellbeing							
<i>Community Services - Brokerage</i>							
Brokerage - Travel	Per KM	Taxable	\$ 1.15	\$ 1.15	\$ -	0.0%	Non-statutory
Brokerage - Delivered Meals (Weekday 7.30 am to 7.30 pm)	Per Meal	Taxable	\$ 25.30	\$ 26.30	\$ 1.00	4.0%	Non-statutory
Brokerage - Planned activity group (weekday 7.30 am to 7.30 pm)	Per Week	Taxable	\$ 25.30	\$ 25.80	\$ 0.50	2.0%	Non-statutory
Brokerage - Home care (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	\$ 57.75	\$ 61.10	\$ 3.35	5.8%	Non-statutory
Brokerage - Personal care (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	\$ 61.10	\$ 64.75	\$ 3.65	6.0%	Non-statutory
Brokerage - Respite care (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	\$ 61.10	\$ 64.75	\$ 3.65	6.0%	Non-statutory
Brokerage - Property Maintenance (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	\$ 75.95	\$ 80.50	\$ 4.55	6.0%	Non-statutory
Brokerage - Home care (weekends / public holidays)	Per Hour	Taxable	\$ 99.60	\$ 102.60	\$ 3.00	3.0%	Non-statutory
Brokerage - Personal care (weekends / public holidays)	Per Hour	Taxable	\$ 102.95	\$ 105.00	\$ 2.05	2.0%	Non-statutory
Brokerage - Respite care (weekends / public holidays)	Per Hour	Taxable	\$ 104.80	\$ 105.00	\$ 0.20	0.2%	Non-statutory
Brokerage - Foot care Program Podiatry Kit	Per Kit	Taxable	\$ 43.00	\$ 43.00	\$ -	0.0%	Non-statutory
<i>Community Services - CHSP</i>							
Personal care - Low income	Per Hour	Non-Taxable	\$ 5.60	\$ 5.70	\$ 0.10	1.8%	Non-statutory
Delivered meals - Low income	Per Meal	Non-Taxable	\$ 10.75	\$ 11.00	\$ 0.25	2.3%	Non-statutory
Delivered meals - Medium income	Per Meal	Non-Taxable	\$ 14.35	\$ 14.65	\$ 0.30	2.1%	Non-statutory
Personal care - Medium income	Per Hour	Non-Taxable	\$ 16.20	\$ 16.55	\$ 0.35	2.2%	Non-statutory
Home care - Medium income	Per Hour	Non-Taxable	\$ 18.45	\$ 18.80	\$ 0.35	1.9%	Non-statutory
Delivered meals - High income	Per Meal	Non-Taxable	\$ 25.30	\$ 25.80	\$ 0.50	2.0%	Non-statutory
Home care - High income (M-F)	Per Hour	Non-Taxable	\$ 57.75	\$ 58.90	\$ 1.15	2.0%	Non-statutory
Personal care - High income (M-F)	Per Hour	Non-Taxable	\$ 61.60	\$ 62.85	\$ 1.25	2.0%	Non-statutory
Home Care - Low Income	Per Hour	Non-Taxable	\$ 7.30	\$ 7.45	\$ 0.15	2.1%	Non-statutory
Flexible respite care - Low income	Per Hour	Non-Taxable	\$ 3.80	\$ 3.90	\$ 0.10	2.6%	Non-statutory
Bus hire community transport	Per Trip	Taxable	\$ 3.35	\$ 3.40	\$ 0.05	1.5%	Non-statutory
Group social support - Low income	Per Activity	Non-Taxable	\$ 14.30	\$ 14.60	\$ 0.30	2.1%	Non-statutory
Individual social support - Low income	Per Hour	Non-Taxable	\$ 7.30	\$ 7.45	\$ 0.15	2.1%	Non-statutory
Home Modifications - Low Income	Per Hour	Non-Taxable	\$ 13.80	\$ 14.10	\$ 0.30	2.2%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Home Modifications - Medium Income	Per Hour	Non-Taxable	\$ 24.20	\$ 24.70	\$ 0.50	2.1%	Non-statutory
Home Modifications - Medium Income	Per Hour	Non-Taxable	\$ 77.05	\$ 78.60	\$ 1.55	2.0%	Non-statutory
Home Modifications - Materials (costed per job)	Per Job	Non-Taxable					Non-statutory
Flexible respite care - Medium income	Per Hour	Non-Taxable	\$ 15.00	\$ 15.30	\$ 0.30	2.0%	Non-statutory
Flexible respite care - High income	Per Hour	Non-Taxable	\$ 61.60	\$ 62.85	\$ 1.25	2.0%	Non-statutory
Foot care Program Podiatry Kit	Per Kit	Non-Taxable	\$ 43.00	\$ 43.00	\$ -	0.0%	Non-statutory
Group social support - Medium income	Per Activity	Non-Taxable	\$ 14.60	\$ 14.90	\$ 0.30	2.1%	Non-statutory
Group social support - High income	Per Activity	Non-Taxable	\$ 25.30	\$ 25.80	\$ 0.50	2.0%	Non-statutory
Home Maintenance - Low income	Per Hour	Non-Taxable	\$ 13.80	\$ 14.10	\$ 0.30	2.2%	Non-statutory
Home maintenance - Medium income	Per Hour	Non-Taxable	\$ 24.20	\$ 24.70	\$ 0.50	2.1%	Non-statutory
Home maintenance - High income	Per Hour	Non-Taxable	\$ 77.05	\$ 78.60	\$ 1.55	2.0%	Non-statutory
Individual social support - Medium income	Per Hour	Non-Taxable	\$ 18.45	\$ 18.80	\$ 0.35	1.9%	Non-statutory
Individual social support - High income	Per Hour	Non-Taxable	\$ 57.75	\$ 58.90	\$ 1.15	2.0%	Non-statutory
<i>Community Services - HACC</i>							
Respite care - Low income	Per Hour	Non-Taxable	\$ 3.80	\$ 3.90	\$ 0.10	2.6%	Non-statutory
Planned Activity Group - Transport	Per Hour	Taxable	\$ 3.35	\$ 3.40	\$ 0.05	1.5%	Non-statutory
Property maintenance - Low income	Per Hour	Non-Taxable	\$ 13.80	\$ 14.10	\$ 0.30	2.2%	Non-statutory
Planned Activity Group - Low income	Per Activity	Non-Taxable	\$ 14.30	\$ 14.60	\$ 0.30	2.1%	Non-statutory
Planned Activity Group - Medium income	Per Activity	Non-Taxable	\$ 14.30	\$ 14.90	\$ 0.60	4.2%	Non-statutory
Respite care - Medium income	Per Hour	Non-Taxable	\$ 15.00	\$ 15.30	\$ 0.30	2.0%	Non-statutory
Property maintenance - Medium income	Per Hour	Non-Taxable	\$ 24.20	\$ 24.70	\$ 0.50	2.1%	Non-statutory
Planned Activity Group - High income	Per Activity	Non-Taxable	\$ 25.30	\$ 25.80	\$ 0.50	2.0%	Non-statutory
Respite care - High income (M-F)	Per Hour	Non-Taxable	\$ 61.60	\$ 62.85	\$ 1.25	2.0%	Non-statutory
Property maintenance - High income	Per Hour	Non-Taxable	\$ 77.05	\$ 78.60	\$ 1.55	2.0%	Non-statutory
Home care - Low income	Per Hour	Non-Taxable	\$ 7.30	\$ 7.45	\$ 0.15	2.1%	Non-statutory
Delivered meals - Low income	Per Meal	Non-Taxable	\$ 10.75	\$ 11.00	\$ 0.25	2.3%	Non-statutory
Personal care - Low income	Per Hour	Non-Taxable	\$ 5.60	\$ 5.70	\$ 0.10	1.8%	Non-statutory
Delivered meals - Medium income	Per Meal	Non-Taxable	\$ 14.35	\$ 14.65	\$ 0.30	2.1%	Non-statutory
Delivered meals - High income	Per Meal	Non-Taxable	\$ 25.30	\$ 25.80	\$ 0.50	2.0%	Non-statutory
Foot care Program Podiatry Kit	Per Kit	Non-Taxable	\$ 43.00	\$ 43.85	\$ 0.85	2.0%	Non-statutory
Home care - Medium income	Per Hour	Non-Taxable	\$ 18.45	\$ 18.80	\$ 0.35	1.9%	Non-statutory
Home care - High income (M-F)	Per Hour	Non-Taxable	\$ 57.75	\$ 58.90	\$ 1.15	2.0%	Non-statutory
Personal care - Medium income	Per Hour	Non-Taxable	\$ 16.20	\$ 16.55	\$ 0.35	2.2%	Non-statutory
Personal care - High income (M-F)	Per Hour	Non-Taxable	\$ 61.60	\$ 62.85	\$ 1.25	2.0%	Non-statutory
Bus hire community transport	Per Trip	Taxable	\$ 3.35	\$ 3.40	\$ 0.05	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Community Services - Other							
Bus hire community groups only	Per km	Taxable	\$ 0.90	\$ 0.95	\$ 0.05	5.6%	Non-statutory
Community Services - Veterans							
Veterans Home Care - co-payment	Per Hour	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Statutory
Veterans Property Maintenance	Per Hour	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Statutory
Veterans Personal Care - co-payment	Per Hour	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Statutory
Veterans Respite Care - no charge to customer	Per Hour	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Corporate Services							
Corporate Services - Financial Services							
Land Information Certificate	Per Certificate	Non-Taxable	\$ 27.00	\$ 27.50	\$ 0.50	1.9%	Statutory
Dishonoured Cheque Administration fee	Per Fee	Non-Taxable	\$ 26.00	\$ 26.00	\$ -	0.0%	Non-statutory
Dishonoured Direct Debit Administration fee	Per Fee	Non-Taxable	\$ 26.00	\$ 26.00	\$ -	0.0%	Non-statutory
Rate Enquiries - Rate Book Search	Per Search	Non-Taxable	\$ 52.00	\$ 60.00	\$ 8.00	15.4%	Non-statutory
CVPCP administration charge	Per Charge	Non-Taxable	\$ 75.00	\$ 75.00	\$ -	0.0%	Non-statutory
DHHS administration charge	Per Charge	Non-Taxable	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%	Non-statutory
Development Services							
Development Services - Building Services							
Building permits - private lodgement	Per Permit	Non-Taxable	\$ 118.90	\$ 121.30	\$ 2.40	2.0%	Statutory
Building information certificates	Per Certificate	Non-Taxable	\$ 52.10	\$ 53.20	\$ 1.10	2.1%	Statutory
Report & Consent - Consent under Section 29A of the Act Demolition - Form A	Per Application	Non-Taxable	\$ 65.10	\$ 66.40	\$ 1.30	2.0%	Statutory
Request for copying of permits and plans	Per Copy	Non-Taxable	\$ 85.00	\$ 86.70	\$ 1.70	2.0%	Non-statutory
Hourly rate - Administration Staff	Per Hour	Taxable	\$ 104.00	\$ 106.10	\$ 2.10	2.0%	Non-statutory
Hourly rate - Building Inspector	Per Hour	Taxable	\$ 148.00	\$ 151.00	\$ 3.00	2.0%	Non-statutory
Hourly rate - Building Surveyor	Per Hour	Taxable	\$ 210.00	\$ 214.20	\$ 4.20	2.0%	Non-statutory
Special services - assistance for applications to Building Appeals Board	Per Hour	Taxable	\$ 200.00	\$ 204.00	\$ 4.00	2.0%	Non-statutory
Variation to approved documents - minor works under \$5,000	Per Variation	Taxable	\$ 210.00	\$ 214.20	\$ 4.20	2.0%	Non-statutory
Amendment to permit only	Per Amendment	Taxable	\$ 210.00	\$ 214.20	\$ 4.20	2.0%	Non-statutory
Inspection on works when building permit has lapsed or expired	Per Inspection	Taxable	\$ 210.00	\$ 214.20	\$ 4.20	2.0%	Non-statutory
Hourly rate - Municipal Building Surveyor	Per Hour	Taxable	\$ 226.00	\$ 230.50	\$ 4.50	2.0%	Non-statutory
Regulations	Per Application	Non-Taxable	\$ 262.10	\$ 267.30	\$ 5.20	2.0%	Statutory
Extension of building permit 1 year maximum	Per Extension	Taxable	\$ 273.00	\$ 278.50	\$ 5.50	2.0%	Non-statutory
Miscellaneous permits - siting of temporary structures	Per Permit	Non-Taxable	\$ 362.00	\$ 369.30	\$ 7.30	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Variation to approved documents - works over \$5,000	Per Variation	Taxable	\$ 367.00	\$ 374.40	\$ 7.40	2.0%	Non-statutory
Special services - renewal of expired building permits	Per Renewal	Taxable	\$ 483.00	\$ 492.70	\$ 9.70	2.0%	Non-statutory
Class 10 - Fences, masts & miscellaneous structures	Per Class	Taxable	\$ 677.00	\$ 690.60	\$ 13.60	2.0%	Non-statutory
Commercial building works > \$5,000 to \$50,000	Per Permit	Taxable	\$ 1,711.00	\$ 1,745.30	\$ 34.30	2.0%	Non-statutory
Demolition/removal permit - class 1 to 10	Per Permit	Taxable	\$ 682.00	\$ 695.70	\$ 13.70	2.0%	Non-statutory
Miscellaneous permits - occupation permits for places of public entertainment in an open area	Per Permit	Non-Taxable	\$ 682.00	\$ 695.70	\$ 13.70	2.0%	Non-statutory
Miscellaneous permits - occupation permits for places of public entertainment in a building	Per Permit	Non-Taxable	\$ 665.00	\$ 678.30	\$ 13.30	2.0%	Non-statutory
Class 10 - Swimming Pools	Per Permit	Taxable	\$ 744.00	\$ 758.90	\$ 14.90	2.0%	Non-statutory
Class 1 - Restumping and underpinning	Per Permit	Taxable	\$ 870.00	\$ 887.40	\$ 17.40	2.0%	Non-statutory
Class 10 - Outbuildings, garages, sheds	Per Permit	Taxable	\$ 912.00	\$ 930.30	\$ 18.30	2.0%	Non-statutory
Change of use - class 1A to class 1B	Per Request	Taxable	\$ 912.00	\$ 930.30	\$ 18.30	2.0%	Non-statutory
Change of use - class 10A to class 1A	Per Request	Taxable	\$ 965.00	\$ 984.30	\$ 19.30	2.0%	Non-statutory
Demolition/removal permit - class 2 to 9 buildings	Per Permit	Taxable	\$ 1,017.00	\$ 1,037.40	\$ 20.40	2.0%	Non-statutory
Change of use - class 2 to 9 buildings	Per Request	Taxable	\$ 1,613.00	\$ 1,645.30	\$ 32.30	2.0%	Non-statutory
Class 1 - Alterations & additions (up to 50k)	Per Request	Taxable	\$ 1,719.00	\$ 1,753.40	\$ 34.40	2.0%	Non-statutory
Class 1 - Alterations & additions (50k to 150k)	Per Request	Taxable	\$ 1,933.00	\$ 1,971.70	\$ 38.70	2.0%	Non-statutory
Class 1 - Dwellings, relocation of dwellings, and units (per individual unit), additions and alteration	Per Request	Taxable	\$ 2,253.00	\$ 2,298.10	\$ 45.10	2.0%	Non-statutory
Report & Consent - Consent under Part 7 of the Regulations	Per Request	Non-Taxable	\$ 287.50	\$ 293.30	\$ 5.80	2.0%	Statutory
Commercial building works > \$50,000 to \$150,000	Per Permit	Taxable	\$ 1,924.00	\$ 1,962.50	\$ 38.50	2.0%	Non-statutory
Commercial building works > \$150,000	Per Permit	Taxable	\$ 2,242.00	\$ 2,286.84	\$ 44.84	2.0%	Non-statutory
Building Commission Levy for building works > \$10,000 = 0.128% or \$1.28 per \$1,000	Per Levy	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Rectification of illegal works - As per new works structure	Per Rectification	Taxable	\$ -	\$ -	\$ -		Statutory
Approval of temporary occupation of a building	Per Building	Taxable	\$ -	\$ 369.30	\$ 369.30	100.0%	Non-statutory
Swimming Pool / Spa - Registration fee	Per Pool/Spa	Non-Taxable	\$ -	\$ 31.80	\$ 31.80	100.0%	Statutory
Swimming Pool / Spa - Information fee	Per Pool/Spa	Non-Taxable	\$ -	\$ 47.20	\$ 47.20	100.0%	Statutory
Swimming Pool / Spa - Registration - lodgement of cert Barrier Compliance	Per Pool/Spa	Non-Taxable	\$ -	\$ 20.40	\$ 20.40	100.0%	Statutory
Swimming Pool / Spa - Registration - lodgement of cert Barrier Non-Compliance	Per Pool/Spa	Non-Taxable	\$ -	\$ 385.00	\$ 385.00	100.0%	Statutory
<i>Development Services - Community Safety and Amenity</i>							
Impounding - Transport costs - vehicle only	Per KM	Non-Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Impounding - Transport costs - vehicle and stock trailer	Per KM	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Impounding - Transport costs - vehicle and float	Per KM	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Impounding fee small animals - rabbits/poultry	Per Animal, Per Day	Non-Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Impounding fee large animals	Per Animal, Per Day	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Impounding - Sustenance fee small or medium animals	Per Day	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Animal trap hire	Per Trap	Taxable	\$ 10.50	\$ 10.70	\$ 0.20	1.9%	Non-statutory
Impounding - Sustenance fee large animals	Per Day	Non-Taxable	\$ 13.00	\$ 13.00	\$ -	0.0%	Non-statutory
Animal registration - Dogs - reduced fee pensioner	Per Animal	Non-Taxable	\$ 24.00	\$ 24.00	\$ -	0.0%	Non-statutory
Animal registration - Cats - reduced fee pensioner	Per Animal	Non-Taxable	\$ 24.00	\$ 24.00	\$ -	0.0%	Non-statutory
LL5 - Application for Outdoor eating (Clause 9(1)) - non licenced premises	Per Seat	Non-Taxable	\$ 20.00	\$ 20.50	\$ 0.50	2.5%	Non-statutory
LL2 - Application to busk on a road or Council land (Clause 18(1))	Per Application	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory
Animal registration - Dogs - reduced Fee	Per Animal	Non-Taxable	\$ 47.00	\$ 48.00	\$ 1.00	2.1%	Non-statutory
Animal registration - Cats - reduced fee	Per Animal	Non-Taxable	\$ 47.00	\$ 48.00	\$ 1.00	2.1%	Non-statutory
LL2 - Application for parking to carry out works (Clause 20(1))	Per Parking Bay, Per Day	Non-Taxable	\$ 30.00	\$ 30.50	\$ 0.50	1.7%	Non-statutory
LL3 - Application to camp on Council land, public land and private land (Clause 7(1))	Per Day	Non-Taxable	\$ 25.00	\$ 25.50	\$ 0.50	2.0%	Non-statutory
Seized animals - pound accommodation	Per Animal, Per Day	Non-Taxable	\$ 52.00	\$ 52.00	\$ -	0.0%	Non-statutory
Compulsory animal micro chipping	Per Animal	Non-Taxable	\$ 58.00	\$ 58.00	\$ -	0.0%	Non-statutory
LL2 - Application to erect a sign on a road or Council land. (Clause 19 (2))	Per Sign	Non-Taxable	\$ 64.00	\$ 64.50	\$ 0.50	0.8%	Non-statutory
LL5 - Application for itinerant trading (Clause 10(1))	Per Day	Non-Taxable	\$ 64.00	\$ 64.50	\$ 0.50	0.8%	Non-statutory
LL6 - Application for placement of advertising signage on Council roads or land. (Clause 7(1))	Per Sign	Non-Taxable	\$ 64.00	\$ 64.50	\$ 0.50	0.8%	Non-statutory
LL6 - Application to collect money, gifts or subscriptions (Clause 9(1)).	Per Day	Non-Taxable	\$ 64.00	\$ 64.50	\$ 0.50	0.8%	Non-statutory
LL6 - Application to conduct fundraising activities (Clause 10(1))	Per Day	Non-Taxable	\$ 64.00	\$ 64.50	\$ 0.50	0.8%	Non-statutory
Animal registration - Dogs - full fee Pensioner	Per Animal	Non-Taxable	\$ 71.00	\$ 72.00	\$ 1.00	1.4%	Non-statutory
Animal registration - Cats - full fee Pensioner	Per Animal	Non-Taxable	\$ 71.00	\$ 72.00	\$ 1.00	1.4%	Non-statutory
RR211(2) – Not completely within a parking bay - 0.5 penalty unit	Per Penalty	Non-Taxable	\$ 83.00	\$ 85.00	\$ 2.00	2.4%	Statutory
RR168(1)(a) – In a "no parking" area - 0.5 penalty unit	Per Penalty	Non-Taxable	\$ 83.00	\$ 85.00	\$ 2.00	2.4%	Statutory
RR205 – Parking for a period longer than indicated - 0.5 penalty unit	Per Penalty	Non-Taxable	\$ 83.00	\$ 85.00	\$ 2.00	2.4%	Statutory
RR209(2) – Contrary to the requirement of the parking area - 0.5 penalty unit	Per Penalty	Non-Taxable	\$ 83.00	\$ 85.00	\$ 2.00	2.4%	Statutory
LL3 - Application to light an incinerator or fire in the open (Clause 9 (1))	Per Fire	Non-Taxable	\$ 79.00	\$ 79.50	\$ 0.50	0.6%	Non-statutory
LL3 -Application to place a commercial or industrial waste or recycling receptacle on a road or foot	Per Receptacle	Non-Taxable	\$ 79.00	\$ 79.50	\$ 0.50	0.6%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
LL4 - Application to keep excess animals (Clause 11(a))	Per Excess Animal	Non-Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
LL5 - Application for advertising signs / flags / banners (Clause 7(1))	Per Sign	Non-Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2.0%	Non-statutory
LL5 - Application for display of goods (Clause 8(1))	Per Day	Non-Taxable	\$ 100.00	\$ 102.00	\$ 2.00	2.0%	Non-statutory
Officer time to attend and impound animals - Business Hours	Per Hour	Non-Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Officer time to attend and impound animals - After Hours	Per Hour	Non-Taxable	\$ 85.00	\$ 85.00	\$ -	0.0%	Non-statutory
Resident parking permit	Per Permit	Non-Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
LL2 - Application to conduct works on a Council asset or Council land (Clause 10(1))	Per Day	Non-Taxable	\$ 87.00	\$ 89.00	\$ 2.00	2.3%	Non-statutory
Animal registration - Dogs - full fee	Per Animal	Non-Taxable	\$ 141.00	\$ 144.00	\$ 3.00	2.1%	Non-statutory
Animal registration - Cats - full fee	Per Animal	Non-Taxable	\$ 141.00	\$ 144.00	\$ 3.00	2.1%	Non-statutory
Impounded sundry item reclaim	Per Item	Non-Taxable	\$ 158.00	\$ 162.00	\$ 4.00	2.5%	Non-statutory
LL4 - Application for roadside grazing of livestock (Clause 7 (1))	Per Application	Non-Taxable	\$ 158.00	\$ 162.00	\$ 4.00	2.5%	Non-statutory
LL4 - Application to drove livestock (Clause 8(1))	Per Application	Non-Taxable	\$ 158.00	\$ 162.00	\$ 4.00	2.5%	Non-statutory
LL2 - Application to remove a tree, vegetation or timber from a road or Council land. (Clause 19 (1))	Per Application	Non-Taxable	\$ 210.00	\$ 215.00	\$ 5.00	2.4%	Non-statutory
LL3 - Application for a temporary dwelling (Clause 8(1))	Per Application	Non-Taxable	\$ 262.00	\$ 268.00	\$ 6.00	2.3%	Non-statutory
LL6 - Application for event related road closures (Clause 8 (1))	Per Application	Non-Taxable	\$ 262.00	\$ 268.00	\$ 6.00	2.3%	Non-statutory
Domestic Animal Business (DAB) registration	Per Business	Non-Taxable	\$ 250.00	\$ 250.00	\$ -	0.0%	Non-statutory
LL5 - Application for itinerant trading (Clause 10(1))	Per Year	Non-Taxable	\$ 472.00	\$ 500.00	\$ 28.00	5.9%	Non-statutory
damaged	Per Replacement	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Impounded vehicle reclaim - per vehicle	Per Vehicle	Non-Taxable	\$ 200.00	\$ 200.00	\$ -	0.0%	Non-statutory
State Government DAB registration levy per DAB	Per Application	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Statutory
Failure to comply with Notice to Comply administrative fee - minor works	Per Infringement	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Failure to comply with Notice to Comply administrative fee - major works	Per Infringement	Non-Taxable	\$ 100.00	\$ 100.00	\$ -	0.0%	Non-statutory
Permit initial application fee for renewable permit	Per Permit	Non-Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Permit initial application fee for permit requiring officer inspection	Per Permit	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0.0%	Non-statutory
LL2 - Application for parking to carry out works (Clause 20(1))	Per Parking Bay, Per Week	Non-Taxable	\$ 140.00	\$ 143.00	\$ 3.00	2.1%	Non-statutory
LL2 - Application for parking to carry out works (Clause 20(1)) h	Per Parking Bay, Per Month	Non-Taxable	\$ 280.00	\$ 286.00	\$ 6.00	2.1%	Non-statutory
LL2 - Application to erect a hoarding on a road or Council land. (Clause 19 (2))	Per Week	Non-Taxable	\$ 120.00	\$ 122.00	\$ 2.00	1.7%	Non-statutory
LL2 - Application to erect a hoarding on a road or Council land. (Clause 19 (2))	Per Fortnight	Non-Taxable	\$ 200.00	\$ 205.00	\$ 5.00	2.5%	Non-statutory
LL2 - Application to erect a hoarding on a road or Council land. (Clause 19 (2))	Per Month	Non-Taxable	\$ 320.00	\$ 330.00	\$ 10.00	3.1%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
LL2 - Application Skip/Bin permit (Clause 10 (1))	Per 7 Day Period	Non-Taxable	\$ 47.00	\$ 47.00	\$ -	0.0%	Non-statutory
LL2 - Application Skip/Bin permit (Clause 10 (1))	Per Year	Non-Taxable	\$ 400.00	\$ 400.00	\$ -	0.0%	Non-statutory
LL3 - Application to camp on Council land, public land and private land (Clause 7(1))	Per Week	Non-Taxable	\$ 75.00	\$ 75.00	\$ -	0.0%	Non-statutory
LL3 - Application to camp on Council land, public land and private land (Clause 7(1))	Per Month	Non-Taxable	\$ 150.00	\$ 150.00	\$ -	0.0%	Non-statutory
LL5 - Real Estate Agency directional sign (per franchise)	Per Year	Non-Taxable	\$ 200.00	\$ 220.00	\$ 20.00	10.0%	Non-statutory
LL5 - Application for Outdoor eating (Clause 9(1)) -Licenced premises	Per Seat	Non-Taxable	\$ 27.00	\$ 27.00	\$ -	0.0%	Non-statutory
LL5 - Application for Outdoor eating (Clause 9(1))	Per Table	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
LL5 - Application for Outdoor eating (Clause 9(1))	Per Furniture Piece	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Animal business registration compliance inspection	Per Inspection	Non-Taxable	\$ 100.00	\$ 100.00	\$ -	0.0%	Non-statutory
Animal registration - Dogs - foster care fee initial rego	Per Animal	Non-Taxable	\$ 4.00	\$ 4.00	\$ -	0.0%	Statutory
Animal registration - Cats - foster care fee initial rego	Per Animal	Non-Taxable	\$ 4.00	\$ 4.00	\$ -	0.0%	Statutory
Impounding - Transport costs (external provider) 100% cost recovery	Per Impounding	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory
Declared dogs - property inspection fee for dangerous and restricted breed	Per Inspection	Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
Impounding fee medium animals - sheep/goats	Per Animal, Per Day	Non-Taxable	\$ 2.50	\$ 2.50	\$ -	0.0%	Non-statutory
Pound fees - cat from 3 days	Per Day	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Pound fees - dog from 3 days	Per Day	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Parking fines - 0.6 Penalty unit	Per Infringement	Non-Taxable	\$ 99.00	\$ 101.00	\$ 2.00	2.0%	Statutory
Parking fines - 1.0 Penalty unit	Per Infringement	Non-Taxable	\$ 165.00	\$ 168.00	\$ 3.00	1.8%	Statutory
Animal fines - 1.5 Penalty units	Per Infringement	Non-Taxable	\$ 248.00	\$ 252.00	\$ 4.00	1.6%	Statutory
Animal fines - 2.0 Penalty units	Per Infringement	Non-Taxable	\$ 330.00	\$ 336.00	\$ 6.00	1.8%	Statutory
Local Laws fines	Per Infringement	Non-Taxable	\$ 200.00	\$ 200.00	\$ -	0.0%	Statutory
Planning Compliance Fines - 5.0 Penalty units	Per Infringement	Non-Taxable	\$ 826.00	\$ 840.00	\$ 14.00	1.7%	Statutory
Magistrates Court income	Per Application	Non-Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Animal trap hire (Bond)	Per Trap	Non-Taxable	\$ 21.00	\$ 21.00	\$ -	0.0%	Non-statutory
<i>Development Services - Environmental Health</i>							
Septic tank request for records	Per Request	Non-Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
Immunisation request for records	Per Request	Non-Taxable	\$ 32.00	\$ 35.00	\$ 3.00	9.4%	Non-statutory
Food stalls registration (Class 2 or 3) (not-for-profit organisations only)	Per Event	Non-Taxable	\$ 52.00	\$ 52.00	\$ -	0.0%	Non-statutory
Class 2D food registration	Per Premises	Non-Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5.0%	Non-statutory
Class 3C food registration	Per Premises	Non-Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5.0%	Non-statutory
Septic tank permit extension fee or amendment to existing permit per extension	Per Application	Non-Taxable	\$ 180.00	\$ 180.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Accommodation registration transfer fee	Per Transfer	Non-Taxable	\$ 177.00	\$ 177.00	\$ -	0.0%	Non-statutory
New accommodation premises application fee	Per Premises	Non-Taxable	\$ 168.00	\$ 168.00	\$ -	0.0%	Non-statutory
New health premises application fee - in addition to initial registration fee - not for ongoing	Per Premises	Non-Taxable	\$ 168.00	\$ 168.00	\$ -	0.0%	Non-statutory
Health registration transfer fee	Per Premises	Non-Taxable	\$ 177.00	\$ 177.00	\$ -	0.0%	Non-statutory
Food registration transfer fee	Per Premises	Non-Taxable	\$ 178.00	\$ 180.00	\$ 2.00	1.1%	Non-statutory
Special request for inspection health registration	Per Inspection	Non-Taxable	\$ 200.00	\$ 150.00	\$ (50.00)	-25.0%	Non-statutory
Special request for inspection - food premises	Per Inspection	Non-Taxable	\$ 195.00	\$ 250.00	\$ 55.00	28.2%	Non-statutory
General accommodation registration	Per Premises	Non-Taxable	\$ 205.00	\$ 205.00	\$ -	0.0%	Non-statutory
Prescribed accommodation (rooming house) registration	Per Premises	Non-Taxable	\$ 205.00	\$ 205.00	\$ -	0.0%	Non-statutory
Hairdressing an temporary makeup - one-off registration	Per Registration	Non-Taxable	\$ 205.00	\$ 205.00	\$ -	0.0%	Non-statutory
New food premises application fee (in addition to initial registration fee)	Per Application	Non-Taxable	\$ 271.00	\$ 275.00	\$ 4.00	1.5%	Non-statutory
Special request for inspection - septic tanks	Per Application	Non-Taxable	\$ 210.00	\$ 210.00	\$ -	0.0%	Non-statutory
Class 3B food registration	Per Premises	Non-Taxable	\$ 215.00	\$ 220.00	\$ 5.00	2.3%	Non-statutory
Septic tank applications - alteration minor	Per Alternation	Non-Taxable	\$ 249.00	\$ 255.00	\$ 6.00	2.4%	Non-statutory
Class 2C food registration	Per Premises	Non-Taxable	\$ 226.00	\$ 230.00	\$ 4.00	1.8%	Non-statutory
Class 3A food registration	Per Premises	Non-Taxable	\$ 294.00	\$ 300.00	\$ 6.00	2.0%	Non-statutory
Class 1 food registration	Per Premises	Non-Taxable	\$ 431.00	\$ 560.00	\$ 129.00	29.9%	Non-statutory
Class 2B food registration	Per Premises	Non-Taxable	\$ 488.00	\$ 500.00	\$ 12.00	2.5%	Non-statutory
Septic tank applications - new or major alteration	Per Application	Non-Taxable	\$ 545.00	\$ 555.00	\$ 10.00	1.8%	Non-statutory
Class 2A food registration	Per Premises	Non-Taxable	\$ 860.00	\$ 860.00	\$ -	0.0%	Non-statutory
Caravan park registration fee - as per Schedule	Per Site	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Caravan park registration transfer fee - as per Schedule	Per Transfer	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Tobacco fines	Per Infringement	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Public health & wellbeing - skin penetration, tattooing, colonic irrigation (1 activity)	Per Application	Non-Taxable	\$ 205.00	\$ 225.00	\$ 20.00	9.8%	Non-statutory
Public health & wellbeing - skin penetration, tattooing, colonic irrigation (multiple activities)	Per Application	Non-Taxable	\$ 205.00	\$ 250.00	\$ 45.00	22.0%	Non-statutory
Class 1 aquatic facilities	Per Application	Non-Taxable	\$ -	\$ 100.00	\$ 100.00		Non-statutory
<i>Development Services - Statutory Planning</i>							
Planning - Application for property information	Per Plan	Non-Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Planning - Request for written planning advice - single property	Per Plan	Non-Taxable	\$ 84.00	\$ 86.00	\$ 2.00	2.4%	Non-statutory
Request for archive search for planning and building permits and plans - permit less than 7 years old	Per Plan	Non-Taxable	\$ 85.00	\$ 87.00	\$ 2.00	2.4%	Non-statutory
Planning - Amendment of endorsed plans - secondary consent	Per Plan	Non-Taxable	\$ 139.00	\$ 142.00	\$ 3.00	2.2%	Non-statutory
Planning - Determination of existing use rights	Per Plan	Non-Taxable	\$ 315.00	\$ 315.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Planning - Extension of time - first request	Per Extension	Non-Taxable	\$ 367.00	\$ 374.00	\$ 7.00	1.9%	Non-statutory
Planning - Extension of time - second request	Per Extension	Non-Taxable	\$ 447.50	\$ 456.00	\$ 8.50	1.9%	Non-statutory
Planning - Extension of time - third and subsequent requests	Per Extension	Non-Taxable	\$ 537.00	\$ 548.00	\$ 11.00	2.0%	Non-statutory
Planning - Request for written planning advice - multiple property requests, per property	Per Plan	Non-Taxable	\$ 102.00	\$ 104.00	\$ 2.00	2.0%	Non-statutory
Request for archive search for planning and building permits and plans (permit older than 7 years)	Per Request	Non-Taxable	\$ 122.00	\$ 124.00	\$ 2.00	1.6%	Non-statutory
Advertising for planning permit application - public notification - administration fee	Per Advertising	Non-Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5.0%	Non-statutory
Advertising for planning permit application - public notification	Per Letter	Non-Taxable	\$ 2.00	\$ 3.00	\$ 1.00	50.0%	Non-statutory
Advertising for planning permit application - site notice	Per Advertising	Non-Taxable	\$ 100.00	\$ 102.00	\$ 2.00	2.0%	Non-statutory
Statutory Planning fees	Per Application	Non-Taxable			\$ -		Statutory
Certify a plan of subdivision including issuing a statement of compliance	Per Application	Non-Taxable	\$ 170.50	\$ 170.50	\$ -	0.0%	Statutory
Alteration of a certified plan of subdivision	Per Application	Non-Taxable	\$ 108.40	\$ 108.40	\$ -	0.0%	Statutory
Amendment of a certified plan of subdivision	Per Application	Non-Taxable	\$ 137.30	\$ 137.30	\$ -	0.0%	Statutory
Class 1 application for use of land only (permit/amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
Class 2 application to change or allow a new use of the land (amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
Class 2 - single dwelling permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	\$ 195.10	\$ 199.00	\$ 3.90	2.0%	Statutory
Class 3 - single dwelling permit applications - \$10,001 to \$100,000 (permit/amendment)	Per Application	Non-Taxable	\$ 614.10	\$ 626.40	\$ 12.30	2.0%	Statutory
Class 4 - single dwelling permit applications - \$100,001 to \$500,000 (permit/amendment)	Per Application	Non-Taxable	\$ 1,257.20	\$ 1,282.30	\$ 25.10	2.0%	Statutory
Class 5 - single dwelling permit applications - \$500,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	\$ 1,358.30	\$ 1,385.50	\$ 27.20	2.0%	Statutory
Class 6 - single dwelling permit applications - \$1 million to \$2 million (permit)	Per Application	Non-Taxable	\$ 1,459.50	\$ 1,488.70	\$ 29.20	2.0%	Statutory
Class 6 - single dwelling permit applications - \$1 million to \$2 million (amendment)	Per Application	Non-Taxable	\$ 1,358.30	\$ 1,495.80	\$ 137.50	10.1%	Statutory
Class 7 - VicSmart permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	\$ 195.10	\$ 199.00	\$ 3.90	2.0%	Statutory
Class 8 - VicSmart permit applications - more than \$10,000 (permit/amendment)	Per Application	Non-Taxable	\$ 419.10	\$ 427.50	\$ 8.40	2.0%	Statutory
Class 9 - VicSmart application to subdivide or consolidate land (permit/amendment)	Per Application	Non-Taxable	\$ 195.10	\$ 199.00	\$ 3.90	2.0%	Statutory
Class 10 - VicSmart application other than a class 7, 8 or 9 (permit/amendment)	Per Application	Non-Taxable	\$ 195.10	\$ 199.00	\$ 3.90	2.0%	Statutory
Class 11 - all other developments - up to \$100,000 (permit/amendment)	Per Application	Non-Taxable	\$ 1,119.90	\$ 1,142.30	\$ 22.40	2.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Class 12 - all other developments - \$100,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	\$ 1,510.00	\$ 1,540.20	\$ 30.20	2.0%	Statutory
Class 13 - all other developments - \$1 million to \$5 million (permit/amendment)	Per Application	Non-Taxable	\$ 3,330.70	\$ 3,397.30	\$ 66.60	2.0%	Statutory
(permit)	Per Application	Non-Taxable	\$ 8,489.40	\$ 8,790.90	\$ 301.50	3.6%	Statutory
Class 14 - all other developments - \$5 million to \$15 million (amendment)	Per Application	Non-Taxable	\$ 3,330.70	\$ 3,397.30	\$ 66.60	2.0%	Statutory
Class 15 - all other developments - \$15 million to \$50 million (permit)	Per Application	Non-Taxable	\$ 25,034.60	\$ 25,535.30	\$ 500.70	2.0%	Statutory
Class 15 - all other developments - \$15 million to \$50 million (amendment)	Per Application	Non-Taxable	\$ 3,330.70	\$ 3,397.30	\$ 66.60	2.0%	Statutory
Class 16 - all other developments - more than \$50 million (permit)	Per Application	Non-Taxable	\$ 56,268.30	\$ 57,393.70	\$ 1,125.40	2.0%	Statutory
Class 16 - all other developments - more than \$50 million (amendment)	Per Application	Non-Taxable	\$ 3,330.70	\$ 3,397.30	\$ 66.60	2.0%	Statutory
Class 17 - Subdivision of an existing building (permit/amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
Class 18 - Subdivide land into 2 lots (permit/amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
Class 19 - Realignment of common boundary or consolidate 2 or more lots (permit/amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
Class 20 - Subdivision of building/land into >2 and <100 lots (permit/amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
Class 21 - create, vary or remove restriction, right of way, easement etc. (permit/amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
(permit/amendment)	Per Application	Non-Taxable	\$ 1,286.10	\$ 1,311.80	\$ 25.70	2.0%	Statutory
Certificate of compliance	Per Application	Non-Taxable	\$ 317.90	\$ 324.30	\$ 6.40	2.0%	Statutory
Amend or end a Section 173 agreement	Per Application	Non-Taxable	\$ 643.00	\$ 655.90	\$ 12.90	2.0%	Statutory
Satisfaction matters	Per Application	Non-Taxable	\$ 317.90	\$ 324.30	\$ 6.40	2.0%	Statutory
Heritage advice - site meeting or inspection	Per Inspection	Non-Taxable	\$ -	\$ 165.00	\$ 165.00		Non-statutory
Development Plan lodgement fee (for approval)	Per Plan	Taxable	\$ -	\$ 550.00	\$ 550.00		Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Development Services - Strategic Planning							
Private Proponent amendment - Notice letter by mail (to all parties) - statutory	Per Amendment	Non-Taxable	\$ 3.00	\$ 3.00	\$ -	0.0%	Non-statutory
Administration fee to prepare hard copy(ies) and Council website for exhibition of private proponent	Per Application	Non-Taxable	\$ 140.00	\$ 143.00	\$ 3.00	2.1%	Non-statutory
Private Proponent amendment - Fee per notice in Government Gazette	Per Amendment	Non-Taxable	\$ 100.00	\$ 100.00	\$ -	0.0%	Non-statutory
Private Proponent amendment - Fee per notice in Newspaper	Per Amendment	Non-Taxable	\$ 205.00	\$ 205.00	\$ -	0.0%	Non-statutory
Statutory fee - Planning Scheme Amendment	Per Amendment	Non-Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Statutory
Stage 1 - Planning Scheme Amendments	Per Amendment	Non-Taxable	\$ 2,976.70	\$ 2,976.70	\$ -	0.0%	Statutory
Stage 2 - Planning Scheme Amendments (1 to 10 submissions)	Per Amendment	Non-Taxable	\$ 14,753.50	\$ 14,753.50	\$ -	0.0%	Statutory
submissions)	Per Amendment	Non-Taxable	\$ 29,478.00	\$ 29,478.00	\$ -	0.0%	Statutory
Stage 2 - Planning Scheme Amendments (more than 20 submissions)	Per Amendment	Non-Taxable	\$ 39,405.20	\$ 39,405.20	\$ -	0.0%	Statutory
Stage 3 - Planning Scheme Amendments	Per Amendment	Non-Taxable	\$ 469.60	\$ 469.60	\$ -	0.0%	Statutory
Stage 4 - Planning Scheme Amendments	Per Amendment	Non-Taxable	\$ 469.60	\$ 469.60	\$ -	0.0%	Statutory
Regulation 7 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	\$ 3,901.50	\$ 3,901.50	\$ -	0.0%	Statutory
Regulation 8 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	\$ 939.30	\$ 939.30	\$ -	0.0%	Statutory
Amendment Tracking System (ATS) authoring fee (technical) - NEW	Per Amendment	Non-Taxable	\$ -	\$ 200.00	\$ 200.00		Non-statutory
Infrastructure							
Infrastructure - Engineering Services							
Stormwater Legal Point of Discharge Issued under the Building Act 1993 Building Regulations	Per Request	Non-Taxable	\$ 144.70	\$ 144.70	\$ -	0.0%	Statutory
Road Licencing - Basic	Per Request	Non-Taxable	\$ 53.00	\$ 54.00	\$ 1.00	1.9%	Non-statutory
Road Licencing - Complex	Per Request	Non-Taxable	\$ 106.00	\$ 108.00	\$ 2.00	1.9%	Non-statutory
Road Licencing - Transfer	Per Request	Non-Taxable	\$ 106.00	\$ 108.00	\$ 2.00	1.9%	Non-statutory
Non-utility minor works within municipal road reserves (vehicle crossings)	Per Request	Non-Taxable	\$ 189.00	\$ 193.00	\$ 4.00	2.1%	Non-statutory
Asset Protection Permit	Per Permit	Non-Taxable	\$ 189.00	\$ 193.00	\$ 4.00	2.1%	Non-statutory
Infrastructure - Request for written information	Per Request	Non-Taxable	\$ 252.00	\$ 257.00	\$ 5.00	2.0%	Non-statutory
construction)	Per Fee	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Bond - Asset Protection Permit	Per Permit	Non-Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%	Non-statutory
Water cost	Per Kilo Litre	Non-Taxable	\$ 3.60	\$ 3.60	\$ -	0.0%	Non-statutory
Water - Avdata Key - replacement	Per Request	Non-Taxable	\$ 27.00	\$ 27.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Water - Avdata key - new	Per Request	Non-Taxable	\$ 35.00	\$ 35.00	\$ -	0.0%	Non-statutory
Non-utility minor works within municipal road reserves - Planter Boxes and other structures	Per Request	Non-Taxable	\$ 189.00	\$ 193.00	\$ 4.00	2.1%	Non-statutory
Infrastructure - Waste and Recycling							
Oil for recycling	Per Litre	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
Motor bike and car tyres	Per Tyre	Taxable	\$ 10.50	\$ 10.50	\$ -	0.0%	Non-statutory
Gas bottle (any size)	Per Item	Taxable	\$ 11.50	\$ 11.50	\$ -	0.0%	Non-statutory
Green Waste - Trailer (6' x 4')	Per Trailer	Taxable	\$ 15.50	\$ 15.50	\$ -	0.0%	Non-statutory
Green Waste	Per Cubic Metre	Taxable	\$ 22.50	\$ 22.50	\$ -	0.0%	Non-statutory
Mattresses or bed bases (any size)	Per Item	Taxable	\$ 26.50	\$ 26.50	\$ -	0.0%	Non-statutory
Motor bike and car tyres on rims	Per Tyre	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Green Waste - Trailer (6' x 4') - Heaped	Per Trailer	Taxable	\$ 33.00	\$ 33.00	\$ -	0.0%	Non-statutory
Truck tyres	Per Tyre	Taxable	\$ 36.00	\$ 36.00	\$ -	0.0%	Non-statutory
Green waste	Per Tonne	Taxable	\$ 43.00	\$ 43.00	\$ -	0.0%	Non-statutory
General waste trailer (6' x 4')	Per Trailer	Taxable	\$ 45.00	\$ 45.90	\$ 0.90	2.0%	Non-statutory
General waste	Per cubic tonne	Taxable	\$ 65.00	\$ 66.30	\$ 1.30	2.0%	Non-statutory
Tractor tyres	Per Tyre	Taxable	\$ 75.00	\$ 75.00	\$ -	0.0%	Non-statutory
General waste - trailer (8' x 5')	Per Trailer	Taxable	\$ 78.00	\$ 79.60	\$ 1.60	2.1%	Non-statutory
General waste- trailer (6' x 4')	Per Trailer	Taxable	\$ 98.50	\$ 100.50	\$ 2.00	2.0%	Non-statutory
General waste - trailer (8' x 5')	Per Trailer	Taxable	\$ 157.00	\$ 160.10	\$ 3.10	2.0%	Non-statutory
General waste	Per Tonne	Taxable	\$ 185.00	\$ 188.70	\$ 3.70	2.0%	Non-statutory
General waste - commercial/industrial	Per Tonne	Taxable	\$ 206.00	\$ 210.10	\$ 4.10	2.0%	Non-statutory
Asbestos (packaged domestic)	Per Cubic Tonne	Taxable	\$ 217.00	\$ 230.00	\$ 13.00	6.0%	Non-statutory
E-waste - Category 1 - Extra Large/kg	Per item	Taxable	\$ 20.50	\$ 20.50	\$ -	0.0%	Non-statutory
E-waste - Category 2 - Large	Per item	Taxable	\$ 10.50	\$ 10.50	\$ -	0.0%	Non-statutory
E-waste - Category 3 - Medium	Per item	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
E-waste - Category 4 - Small	Per item	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Landfill - Accounts	Per Trip	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Cardboard - Trailer (6' x 4')	Per Trailer	Taxable	\$ -	\$ 15.00	\$ 15.00		Non-statutory
Cardboard - Commercial loads	Per Load	Taxable	\$ -	\$ 20.00	\$ 20.00		Non-statutory
Organisational Capability							
<i>Organisational Capability - Governance</i>							
Fines - Council Election	Per Fine	Non-Taxable	\$ 267.00	\$ 267.00	\$ -	0.0%	Statutory
<i>Organisational Capability - Risk Management</i>							
Venue hire - Public Liability Insurance max 52 visits	Venue	Taxable	\$ 21.00	\$ 21.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee	2020/21 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/ Decrease	/ Decrease	
			\$	\$	\$	%	
Permit insurance - Public Liability Insurance	Per Permit	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Parks, Recreation & Community Facilities							
<i>Parks, Recreation & Community Facilities - Active Communities - Facilities</i>							
Swimming Pool - Child	Per Child	Taxable	\$ 3.50	\$ 3.50	\$ -	0.0%	Non-statutory
Swimming Pool - Adult - concession card holder	Per Adult	Taxable	\$ 4.00	\$ 4.00	\$ -	0.0%	Non-statutory
Swimming Pool - Adult	Per Adult	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Swimming Pool - Family day	Per Day	Taxable	\$ 13.20	\$ 13.20	\$ -	0.0%	Non-statutory
Swimming Pool - Single season ticket - concession	Per Ticket	Taxable	\$ 58.00	\$ 58.00	\$ -	0.0%	Non-statutory
Swimming Pool - Single season ticket	Per Ticket	Taxable	\$ 71.00	\$ 71.00	\$ -	0.0%	Non-statutory
Swimming Pool - Family season ticket - concession	Per Ticket	Taxable	\$ 132.00	\$ 132.00	\$ -	0.0%	Non-statutory
Swimming Pool - Family season ticket	Per Ticket	Taxable	\$ 157.00	\$ 157.00	\$ -	0.0%	Non-statutory
Swimming Pool - Child Season Ticket	Per Ticket	Taxable	\$ 48.00	\$ 48.00	\$ -	0.0%	Non-statutory
Swimming Pool - School Entry	Per Child	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory